

The First Chamber holds that restricting the cancellation of digital tax invoices via the internet exclusively to the fiscal year of their issuance is unconstitutional

On April 3, 2024, the First Chamber of the Supreme Court of Justice of the Nation (“**SCJN**”) issued judgment to an amparo in review procedure, considering that the limitation to the term granted to taxpayers to cancel Digital Tax Invoices Via Internet (“**CFDI**”) is unconstitutional, as it violates the principle of legal certainty of taxpayers.

In this regard, the aforementioned ruling analyzes Article 29-A, fourth paragraph, of the Federal Tax Code, which determines a time restriction for the cancellation of CFDI, by limiting the term to carry out such action to the fiscal year in which they are issued, with the acceptance of the person in favor of whom they are issued, unless the tax provisions provide for a shorter term.

The above rule was determined to be arbitrary and unreasonable since it ignores the dynamism of commercial operations in reality, considering that the tax effects of the CFDI do not necessarily take relevance in the same fiscal year in which they are issued, as well as that they may be cancelled, their effects terminated early or have errors whose correction is necessary outside such fiscal year.

Additionally, it is relevant to consider that the provision under analysis also determines the mentioned time limit as “Unless the tax provisions provide for a shorter term”, delegating to administrative authorities the power to reduce the term further, and leaving taxpayers in a state of legal defenselessness.

Derived from the above, the First Chamber of the SCJN concluded that the limitation of the term for taxpayers to cancel CFDI is unconstitutional as it violates the principle of legal certainty, granting the requested amparo.

For further information on this matter, please contact:

Alejandro Torres, Partner:

+52 (55) 5258-1072 | ajtorres@vwys.com.mx

Luis Enrique Torres, Counsel:

+52 (55) 5258-1023 | ltorres@vwys.com.mx

Alfonso Leñero, Associate:

+52 (55) 5258 1000 | alenero@vwys.com.mx

S I N C E R E L Y

VON WOBESER Y SIERRA, S.C.

Mexico City, April 4, 2024.

The information contained in this note does not constitute, nor is it intended to constitute, nor shall be construed as legal advice on the topic or subject matter covered herein. This note is intended for general informational purposes only. To obtain legal advice on a particular matter in connection with this topic, please contact one of our attorneys referred to herein.



VON WOBESER Y SIERRA, S.C.

Paseo de los Tamarindos 60, 05120 Mexico City

+52 (55) 5258 1000

vonwobeser.com