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# Second Resolution of Modifications of the Miscellaneous Tax Resolution (RMF) for 2020

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On July 24, 2020, the official version of the Second Resolution of Modifications of the RMF for 2020 was published in the Official Federal Gazette (DOF), with its annexes 1, 1-A, 14, 15, 17 and 23.

Here are some of the main changes:

## **VAT withholding on personnel services in the northern border region**

Rule 11.4.18 undergoes modifications to establish that individuals with business activities or legal entities in the northern border zone, obliged to carry out the withholding for the personnel services referred to in article 1-A, section IV, of the VAT Law, may choose to withhold 50% of the VAT rate. The aforementioned reduced rate will be applied to the value of the acts or activities.

## **Refund of favorable balances of VAT**

A clarification is made in the last paragraph of the rule, to establish that taxpayers requesting favorable balances of VAT must have, prior to the sending date of the refund request, the informative declaration of operations with third parties (DIOT)



corresponding to the period of the refund request, except in the case of taxpayers that, by applying any administrative facility or legal provision, may consider the aforementioned obligation as fulfilled.

### **VAT refund for Companies with VAT or IEPS certification**

The rule that allowed Maquiladora Companies with VAT or IEPS certification to obtain tax refunds in 10, 15 and 20 business days was repealed. Consequently, the favorable balances will be refunded within a period of 40 business days, in accordance to the provisions established in the Federal Tax Code.

### **Password validity.**

Rule 2.2.1 was modified to establish that the password will be valid for 4 years, beginning from the date of its generation or its last update, which must be renewed by any of the means established by the tax authority.

Consequently, the necessary controls will have to be established to monitor the expiration of the aforementioned password.

### **Non-withheld VAT crediting**

Rule 4.1.11 was repealed, which allowed taxpayers who did not withheld VAT in terms of article 1-A, section III, of the VAT Law until before September 21, 2017, to correct their tax situation, as long as the taxes are paid with its annual inflation adjustments, surcharges and, where appropriate, fines; which allowed them to consider that the VAT was transferred to them and, therefore, receivable.

### **Recovery of digital-stamp certificates (CSD) clarification cases**

Through form 47/CFF, the clarification mechanism is established to correct the irregularities detected for which the digital-stamp certificate was overruled, the use of the e-signature certificate or the mechanism used for the issuance of invoices was restricted, or, where appropriate, for the compliance of requirements.

For those purposes, you must enter to "My Portal" ("Mi Portal") and select in the procedure line, the label that was indicated by the authority in the resolution or in the document through which the information or documentation was required.

Subsequently, it must be indicated in the subject field "Unblocking of CSD or Compliance of requirement", as the case may be, incorporating the respective arguments and attaching the corresponding files.

The tax authority may verify the arguments raised and the evidence provided. For example, if the CSD was overruled for not locating the taxpayer at its tax address.



The tax authority will have the following terms:

Deadline for the resolution of the procure	Deadline to require additional information	Deadline to provide the additional information required
3 business days	3 business days	10 business days.

The taxpayer must obtain an electronic acknowledgement of receipt, in which he will be informed that the resolution to his clarification case will be notified in terms of the Federal Tax Code.

It was also established that taxpayers whose CSD has been overruled in accordance with article 17-H, section X, of the Federal Tax Code, in force as of December 31, 2019, and that as of January 1, 2020, they have not submitted the clarification case, may request it in accordance with the provisions indicated in the preceding paragraphs.

### Presentation of the tax audit report.

In accordance with rule 2.13.2., it is established that the tax audit report, as well as other information and documentation, may be submitted no later than August 31, 2020.

In the case of taxpayers, whose tax audit report will determine differences in taxes payable, in order to be able to apply the aforementioned facility, they must pay the taxes no later than July 15, 2020, and they should be reflected in the annex "List of contributions payable"

We remain at your service for any questions or clarification in this regard.

## CONTACT US!

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