



## **Observatory on the Protection of Taxpayers' Rights**

Below you will find a questionnaire filled in by Luis Rodrigo Salinas Olvera, Tax Counsel at *Creel, García-Cuellar, Aiza y Enríquez, S.C.*, Fernando Juárez, Partner at *Cacheaux, Cavazos & Newton* and Diana Bernal Ladrón de Guevara, Counsel at *Fernandez Espino y Asociados*, all three OPTR National Reporters of Mexico.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2020 in the protection of taxpayers' rights, and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights".

# OPTR - 2020 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in 82 situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 15 January 2021.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr. Carlos E. Weffe  
Managing Editor  
IBFD Observatory on the Protection of Taxpayers' Rights.

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\* Better if filled in using Google Chrome © or Mozilla Firefox ©

Email address \*

luis.salinas@law.nyu.edu

Reporters' info

Name: \*

Luis Salinas, Fernando Juárez and Diana Bernal

Country: \*

Mexico

Affiliation \*

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: \_\_\_\_\_

## Questionnaire 1 - Country Practice

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with “yes” or “no” by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.

5. When completed, please submit the survey.

6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority?\*

Yes

No

2. If yes, can they request the correction of errors in the information?\*

Not applicable (click here if you answered "No" to the previous question)

Yes

No



3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? \*

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? \*

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only?\*

Yes

No

6. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? \*

Yes

No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment?\*

Yes

No

9. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them?\*

Yes

No

10. If yes, can the taxpayer request a meeting with the tax officer?\*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 3 - Confidentiality

11. Is information held by your tax authority automatically encrypted?\*

- Yes
- No

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs?\*

- Yes
- No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? \*

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information?\*

- Yes
- No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? \*

Yes

No

16. Is information about the tax liability of specific taxpayers publicly available in your country? \*

Yes

No

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? \*

Yes

No

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? \*

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?\*

Yes

No

22. If yes, does this mean only one audit per tax per year?\*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)?\*

Yes

No

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)?\*

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)?\*

Yes

No

26. If yes, what is the normal limit in months?\*

10-12 months

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? \*

Yes

No

28. May the opinion of independent experts be used in the audit process?\*

Yes

No



29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? \*

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)?\*

Yes

No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self incrimination)? \*

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? \*

Not applicable (click here if you answered "No" to question 31)

Yes

No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? \*

Yes

No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? \*

Yes

No

37. May the tax authority enter and search the dwelling places of individuals?\*

Yes

No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)?\*

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? \*

Yes

No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

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40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? \*

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? \*

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? \*

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing?\*

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process?\*

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal?\*

There is no limit

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary?\*

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)?\*

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? \*

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? \*

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt)?\*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

51. Does the loser have to pay the costs in a tax appeal?\*

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? \*

Yes

No

54. Are judgments of tax tribunals published?\*

Yes

No



55. If yes, can the taxpayer preserve its anonymity in the judgment?\*

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

#### Area 7 - Criminal and administrative sanctions

56. Does the principle ne bis in idem apply in your country to prevent either:\*

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)?\*

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? \*

- Yes
- No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? \*

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request?\*

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information?\*

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information?\*

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country?\*

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? \*

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? \*

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? \*

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? \*

Yes

No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country?\*

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? \*

- Not applicable (click here if you answered "Yes" to the previous question)
- Yes
- No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? \*

- Yes
- No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? \*

- Yes
- No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

## Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law?\*

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? \*

Yes

No

75. If yes, is it legally binding? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal?\*

Yes

No



77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)?\*

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

Do you want to save your results and quit?\*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

## Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country?\*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Yes
- No

79. If yes, are its provisions legally effective?\*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country?\*

- Yes
- No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)?\*

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority?<sup>\*</sup>

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

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# OPTR - 2020 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2020 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2020 that in your opinion affect the level of compliance of a given of minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2020, until no later than 15 January 2021. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Prof. Dr Carlos E. Weffe  
Managing Editor  
IBFD Observatory on the Protection of Taxpayers' Rights.

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\* Better if filled in using Google Chrome © or Mozilla Firefox ©

Email address \*

fjuarez@alumni.stanford.edu

Reporters' info

Name: \*

Fernando Juarez Hernandez/ Luis Salinas/ Diana Bernal Ladron de Guevara

Country: \*

Mexico

Affiliation \*

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: \_\_\_\_\_

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard and /or a best practice, and a "summary of relevant facts in 2020", a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.
3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2020. If there were no changes, please indicate so by clicking on the corresponding button.
4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2020", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".
5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2020".
6. Back up your assertions with the relevant documentary materials, if possible. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org).
7. When completed, please submit the survey.
8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.
11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number \*

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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2 (MS). The system of taxpayer identification should take account of religious sensitivities \*

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes \*

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax \*

- No changes
- Shifted away
- Shifted towards

### 3 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Under an amendment to the Federal Tax Code, the Mexican tax authorities now require the disclosure of "reportable transactions". Such reportable transactions usually involve a transaction that renders a tax benefit in Mexico. A reportable transaction can be reported by the tax advisor offering the reportable transaction, or in some cases by the taxpayer that implements the reportable transaction. Article 197 of the Federal Tax Code now provides that the "disclosure of reportable transactions as provided by this Chapter does not constitute a breach of a professional secret".



4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. \*

- No changes
- Shifted away
- Shifted towards

#### 4 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. \*

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies

\*

- No changes
- Shifted away
- Shifted towards

5 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception \*

- No changes
- Shifted away
- Shifted towards

## 6 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Due to the COVID pandemic, the Servicio de Administracion Tributaria or SAT (Mexico's tax administration agency) implemented electronic measures to renew "electronic signatures" which are required to submit tax returns or filings electronically. Under normal circumstances, a taxpayer must renew its electronic signature or "e.firma" (e.signature) by attending a tax office, where its identity is verified. Considering the COVID pandemic and to reduce physical contact, the SAT implemented the "SAT ID" system that allows taxpayers to renew its e.siganture electronically. This option only is applicable for taxpayers whose e.signature had expired within a period of less than one year. Taxpayers outside this category must follow normal procedures.

Under the SAT ID system, the electronic program requires ID identification and also introduces a "video"-identity-verification procedure to prevent impersonation.

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7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis \*

- No changes
- Shifted away
- Shifted towards

## 7 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication \*

- No changes
- Shifted away
- Shifted towards

### 8 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Given the COVID-19 pandemic, the SAT introduced a policy to request appointments to attend a tax office via "online". However, some taxpayers complained about this system and claimed that the system of "online appointments" was always booked, which prevented multiple taxpayers from complying with their tax filings.

Do you want to save your results and quit? \*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 2 - The issue of tax assessment

9 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms \*

- No changes
- Shifted away
- Shifted towards

### 9 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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10 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors \*

- No changes
- Shifted away
- Shifted towards

### 10 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 3 - Confidentiality

11 (MS). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). \*

No changes

Shifted away

Shifted towards

11 (BP). Encrypt information held by a tax authority about taxpayers to the highest level attainable. \*

No changes

Shifted away

Shifted towards

### 11 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 12 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

### 12 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 13 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. \*

- No changes
- Shifted away
- Shifted towards

13 (BP). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. \*

- No changes
- Shifted away
- Shifted towards

13 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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14 (MS). Audit data access periodically to identify cases of unauthorised access. \*

- No changes
- Shifted away
- Shifted towards

14 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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15 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. \*

- No changes
- Shifted away
- Shifted towards

15 (BP). Appoint data protection/privacy officers at senior level and local tax offices. \*

- No changes
- Shifted away
- Shifted towards

15 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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16 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). \*

- No changes
- Shifted away
- Shifted towards

### 16 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 17 (MS). Provide remedies for taxpayers who are victims of unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

### 17 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 18 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. \*

- No changes
- Shifted away
- Shifted towards

### 18 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

Disclosure of "reportable transactions" as provided by the tax reform for 2020 is subject to general rules of confidentiality for tax information under Mexican law. Legal provision that regulates such treatment is article 69 of the Federal Tax Code.

19 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). \*

- No changes
- Shifted away
- Shifted towards

19 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities \*

- No changes
- Shifted away
- Shifted towards

## 19 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

As part of the amendments to the Federal Tax Code which entered into force in 2020, any Federal, State or County entity, individual or business entity that handles public funds and that is not compliant with the tax payments, is subject to disclosure. The same rationale applies to public and private companies that fail to request their respective "record of tax compliance". Also, taxpayers that use false invoices to obtain a deduction will be named and shamed after the legal procedure provided in the Federal Tax Code has concluded.

Additionally, a new procedure has been implemented for Digital Services Providers (DSP) that provide certain digital services to Mexican customers and that do not have a physical presence therein. This provision aims to make the DSP's to register before the Mexican tax authorities, to proper charge and report the VAT on sales made to Mexican customers and to report the amount of transactions that they carry. Failure to comply with such obligations will prevent such DSP's from participating in the Mexican market. This is achieved by "shutting down" the access through internet providers. There is a procedure that authorities must follow to achieve such penalty. Finally, the tax authorities will publish regularly DSP's that have registered and are compliant, but also will publish the names of DSP's who are not compliant. Articles 18-H BIS through a8-H Quintus provide such procedure. This provisions were enacted as part of the Tax Reform for 2021.

20 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. \*

- No changes
- Shifted away
- Shifted towards

20 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. \*

- No changes
- Shifted away
- Shifted towards

### 20 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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21 (MS). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. \*

- No changes
- Shifted away
- Shifted towards

### 21 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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22 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. \*

- No changes
- Shifted away
- Shifted towards

22 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer \*

- No changes
- Shifted away
- Shifted towards

### 22 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 23 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 23 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 23 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

As described previously, some transactions or "schemes" must be disclosed to the tax authorities either by the taxpayer or by tax consultants. Such disclosure will not be considered as a breach of a professional privilege.

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24 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

24 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

Area 4 - Normal audits



25 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. \*

- No changes
- Shifted away
- Shifted towards

### 25 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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26 (MS). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. \*

- No changes
- Shifted away
- Shifted towards

### 26 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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27 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. \*

- No changes
- Shift away
- Shift towards

### 27 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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28 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final.

\*

- No changes
- Shifted away
- Shifted towards

### 28 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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29 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. \*

- No changes
- Shifted away
- Shifted towards

### 29 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 30 (BP). Tax audits should follow a pattern that is set out in published guidelines. \*

- No changes
- Shifted away
- Shifted towards

### 30 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 31 (BP). A manual of good practice in tax audits should be established at the global level. \*

- No changes
- Shifted away
- Shifted towards

### 31 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 32 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). \*

- No changes
- Shifted away
- Shifted towards

### 32 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 33 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer \*

- No changes
- Shifted away
- Shifted towards

33 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

### 33 (S). Summary of relevant facts in 2019

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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34 (MS). Taxpayers should be informed of information gathering from third parties. \*

- No changes
- Shifted away
- Shifted towards

### 34 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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35 (BP). Reasonable time limits should be fixed for the conduct of audits. \*

- No changes
- Shifted away
- Shifted towards

35 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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36 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

36 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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37 (MS). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

37 (BP). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. \*

- No changes
- Shifted away
- Shifted towards

### 37 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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38 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. \*

- No changes
- Shifted away
- Shifted towards

### 38 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

Area 5 - More intensive audits

39 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. \*

- No changes
- Shifted away
- Shifted towards

### 39 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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40 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. \*

- No changes
- Shifted away
- Shifted towards

#### 40 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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#### 41 (MS). Entering premises or interception of communications should be authorised by the judiciary. \*

- No changes
- Shifted away
- Shifted towards

#### 41 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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#### 42 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. \*

- No changes
- Shifted away
- Shifted towards

#### 42 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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43 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. \*

- No changes
- Shifted away
- Shifted towards

43 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

\*

- No changes
- Shifted away
- Shifted towards

### 43 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 44 (BP). Access to bank information should require judicial authorisation. \*

- No changes
- Shifted away
- Shifted towards

### 44 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 45 (BP). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. \*

- No changes
- Shifted away
- Shifted towards

#### 45 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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46 (MS). Seizure of documents should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when documents will be returned; seizure should be limited in time. \*

- No changes
- Shifted away
- Shifted towards

#### 46 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

On December 8, 2020 the Federal Tax Code was amended to allow the tax authorities to seize property of third parties that may have a relationship with the taxpayer. Before this amendment, the tax authorities were only allowed to seize property of the taxpayer and joint and several parties. Under the new provisions, third parties that have a "relationship" with the taxpayer may be subject to seizure of property, under a procedure established on Article 40-A of the Federal Tax Code.

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47 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

#### 47 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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48 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. \*

- No changes
- Shifted away
- Shifted towards

#### 48 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

Yes

No

## Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

49 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. \*

No changes

Shifted away

Shifted towards

## 49 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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50 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. \*

- No changes
- Shifted away
- Shifted towards

50 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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51 (BP). Reviews and appeals should not exceed two years. \*

- No changes
- Shifted away
- Shifted towards

51 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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52 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. \*

- No changes
- Shifted away
- Shifted towards

52 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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53 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. \*

- No changes
- Shifted away
- Shifted towards

53 (BP). An appeal should not require prior payment of tax in all cases. \*

- No changes
- Shifted away
- Shifted towards

### 53 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 54 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome.

\*

- No changes
- Shifted away
- Shifted towards

### 54 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 55 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. \*

- No changes
- Shifted away
- Shifted towards

### 55 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 56 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. \*

- No changes
- Shifted away
- Shifted towards

### 56 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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### 57 (A). Tax judgments should be published. \*

- No changes
- Shifted away
- Shifted towards

### 57 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

Yes

No

### Area 7 - Criminal and administrative sanctions

58 (MS). Proportionality and ne bis in idem should apply to tax penalties. \*

No changes

Shifted away

Shifted towards

### 58 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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59 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. \*

- No changes
- Shifted away
- Shifted towards

59 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

---

60 (BP). Voluntary disclosure should lead to reduction of penalties. \*

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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61 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. \*

- No changes
- Shifted away
- Shifted towards

### 61 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

### Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

62 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. \*

- No changes
- Shifted away
- Shifted towards

### 62 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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63 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts \*

- No changes
- Shifted away
- Shifted towards

### 63 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

As explained in previous responses, the Federal Tax Code was amended on December 8, 2020 to allow tax authorities to seize property from third parties related to the taxpayer.

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64 (MS). Taxpayers should have the right to request delayed payment of arrears. \*

- No changes
- Shifted away
- Shifted towards

64 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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65 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. \*

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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66 (MS). Temporary suspension of tax enforcement should follow natural disasters. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org) and [c.weffe@ibfd.org](mailto:c.weffe@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Please be particularly aware of regulations on the COVID-19 pandemic. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

66 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

On May 12, 2020, the tax authorities published a set of amendments to the Tax Regulations for 2020. Under Rule 13.3 of this set of amendments, the authorities suspended deadlines for certain administrative procedures, including: the filing of tax appeals, procedures related to customs' subjects, the issuance and closing of tax audits, issuance of private letter rulings. However, the suspension did not include: deadlines for filing of tax returns, payment and refund of taxes, and services related to the issuance of a tax Id number and subjects related.

Do you want to save your results and quit? \*

- Yes
- No

Area 9 - Cross-border situations

67 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. \*

- No changes
- Shifted away
- Shifted towards

67 (BP). The taxpayer should be informed that a cross-border request for information is to be made. \*

- No changes
- Shifted away
- Shifted towards

#### 67 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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68 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

#### 68 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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69 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

#### 69 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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70 (MS). If information is sought from third parties, judicial authorisation should be necessary. \*

- No changes
- Shifted away
- Shifted towards

#### 70 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

---

71 (BP). The taxpayer should be given access to information received by the requesting state. \*

- No changes
- Shifted away
- Shifted towards

#### 71 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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72 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. \*

- No changes
- Shifted away
- Shifted towards

### 72 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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73 (BP). A requesting state should provide confirmation of confidentiality to the requested state. \*

- No changes
- Shifted away
- Shifted towards

### 73 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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74 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. \*

- No changes
- Shifted away
- Shifted towards

#### 74 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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75 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. \*

- No changes
- Shifted away
- Shifted towards

#### 75 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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76 (BP). Taxpayers should have a right to request initiation of mutual agreement procedure. \*

- No changes
- Shifted away
- Shifted towards

#### 76 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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77 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. \*

- No changes
- Shifted away
- Shifted towards

#### 77 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

### Area 10 - Legislation

78 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. \*

- No changes
- Shifted away
- Shifted towards

78 (BP). Retrospective tax legislation should ideally be banned completely. \*

- No changes
- Shifted away
- Shifted towards

### 78 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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79 (BP). Public consultation should precede the making of tax policy and tax law. \*

- No changes
- Shifted away
- Shifted towards

79 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

Area 11 - Revenue practice and guidance

80 (MS). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. \*

- No changes
- Shifted away
- Shifted towards

### 80 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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81 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. \*

- No changes
- Shifted away
- Shifted towards

### 81 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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82 (MS). Binding rulings should only be published in an anonymised form \*

- No changes
- Shifted away
- Shifted towards

### 82 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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83 (MS). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. \*

- No changes
- Shifted away
- Shifted towards

### 83 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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Do you want to save your results and quit? \*

- Yes
- No

84 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. \*

- No changes
- Shifted away
- Shifted towards

84 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. \*

- No changes
- Shifted away
- Shifted towards

84 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

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85 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. \*

- No changes
- Shifted away
- Shifted towards

### 85 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

The Federal Tax Code was amended on December 8, 2020 to reduce the period of time that the taxpayers have to file a request before the Mexican Tax Ombudsman - PRODECON- to reach an agreement with the tax authorities.

Before such amendment, taxpayers could file a request for a closing agreement (Acuerdo conclusivo) at any time since the beginning of a tax audit until the issuance of the tax assessment. After the amendment, the taxpayers only can file a request for a closing agreement for up to 20 days after the tax authorities issue the report of the audit.

This amendment reduces drastically the period of time that the taxpayers have to file a request before the PRODECON, between the issuance of the report of the audit and the assessment of the tax (usually there is a six-month period between these two stages). Consequently, the six-month period has now been reduced to 20 days. Article 69-C of the Federal Tax Code establishes this new 20-day period.

86 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. \*

- No changes
- Shifted away
- Shifted towards

### 86 (S). Summary of relevant facts in 2020

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. Thank you.

The budget for the PRODECON has been dramatically reduced for 2021, which translates in the reduction of total services that can be provided by the tax ombudsman.

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**Questionnaire 1 - Country Practice  
Supporting Documentation**

**Question 40**

Código Fiscal de la Federación.

**Artículo 116.-** Contra los actos administrativos dictados en materia fiscal federal, se podrá interponer el recurso de revocación.

**Artículo 120.-** La interposición del recurso de revocación será optativa para el interesado antes de acudir al Tribunal Federal de Justicia Fiscal y Administrativa.

Federal Fiscal Code.

116. Administrative appeals may be filed against resolutions from administrative authorities on federal tax matters.

120. Filing an administrative appeal before bringing action at the Federal Court of Administrative Justice will be optional for the interested party.

**Questions 54 and 55**

Ley Federal De Transparencia Y Acceso A La Información Pública Gubernamental

Artículo 8. El Poder Judicial de la Federación deberá hacer públicas las sentencias que hayan causado estado o ejecutoria, las partes podrán oponerse a la publicación de sus datos personales.

Federal Law on Transparency and Access to Public Government Information

8. The Federal Judicial Authority must publish definitive or enforceable decisions, the parties may oppose the release of their personal data.

**Question 60**

Código Fiscal de la Federación



**Artículo 66.** Las autoridades fiscales, a petición de los contribuyentes, podrán autorizar el pago a plazos, ya sea en parcialidades o diferido, de las contribuciones omitidas y de sus accesorios sin que dicho plazo exceda de doce meses para pago diferido y de treinta y seis meses para pago en parcialidades.

Federal Fiscal Code.

Article 66. The tax authorities, at the taxpayer's request, may authorize the payment of unpaid contributions, and the corresponding ancillary charges to be made, either in installments or as a single deferred payment. The term for a deferred payment may not exceed 12 months and that of a payment in installments may not exceed 36 months.

**Question 69**

Constitución Política de los Estados Unidos Mexicanos

Artículo 14. A ninguna ley se dará efecto retroactivo en perjuicio de persona alguna. Nadie podrá ser privado de la libertad o de sus propiedades, posesiones o derechos, sino mediante juicio seguido ante los tribunales previamente establecidos, en el que se cumplan las formalidades esenciales del procedimiento y conforme a las Leyes expedidas con anterioridad al hecho.

Constitution of Mexico

Article 14. No law shall be enforced retroactively in the detriment of any person. No one shall be deprived of their freedom, properties, possessions or rights without a fair trial before previously established courts, according to the essential formalities of the proceedings and laws issued beforehand.

**Question 72**

Ley de Amparo

Artículo 1o. El juicio de amparo tiene por objeto resolver toda controversia que se suscite:

I. Por normas generales, actos u omisiones de autoridad que violen los derechos humanos reconocidos y las garantías otorgadas para su protección por la Constitución

Política de los Estados Unidos Mexicanos, así como por los tratados internacionales de los que el Estado Mexicano sea parte;

[...]

El amparo protege a las personas frente a normas generales, actos u omisiones por parte de los poderes públicos o de particulares en los casos señalados en la presente Ley.

#### Amparo Law (Constitutional Claims)

Article 1. The purpose of the amparo trial is to resolve any dispute that may arise:

I. For general norms, acts or omissions of authority that violate recognized human rights and the guarantees granted for their protection by the Constitution of Mexico, as well as by international treaties to which the Mexican State is a party;

The amparo protects individuals against general rules, acts or omissions by public authorities or individuals in the cases indicated in this Law.

### Question 74

#### Código Fiscal de la Federación

**Artículo 34.** Las autoridades fiscales sólo estarán obligadas a contestar las consultas que sobre situaciones reales y concretas les hagan los interesados individualmente.

La autoridad quedará obligada a aplicar los criterios contenidos en la contestación a la consulta de que se trate, siempre que se cumpla con lo siguiente:

- I. Que la consulta comprenda los antecedentes y circunstancias necesarias para que la autoridad se pueda pronunciar al respecto.
- II. Que los antecedentes y circunstancias que originen la consulta no se hubieren modificado posteriormente a su presentación ante la autoridad.
- III. Que la consulta se formule antes de que la autoridad ejerza sus facultades de comprobación respecto de las situaciones reales y concretas a que se refiere la consulta.

La autoridad no quedará vinculada por la respuesta otorgada a las consultas realizadas por los contribuyentes cuando los términos de la consulta no coincidan con la realidad de los hechos o datos consultados o se modifique la legislación aplicable.

Las respuestas recaídas a las consultas a que se refiere este artículo no serán obligatorias para los particulares, por lo cual éstos podrán impugnar, a través de los medios de defensa establecidos en las disposiciones aplicables, las resoluciones definitivas en las cuales la autoridad aplique los criterios contenidos en dichas respuestas.

Las autoridades fiscales deberán contestar las consultas que formulen los particulares en un plazo de tres meses contados a partir de la fecha de presentación de la solicitud respectiva.

El Servicio de Administración Tributaria publicará mensualmente un extracto de las principales resoluciones favorables a los contribuyentes a que se refiere este artículo, debiendo cumplir con lo dispuesto por el artículo 69 de este Código.

#### Federal Fiscal Code.

34. The tax authorities will only be required to answer inquiries on specific, actual situations regarding which taxpayers submit individual inquiries.

The authorities are bound to apply the criteria on which a letter ruling is based, provided that the following conditions are met:

- I. The inquiry must specify the antecedents and circumstances needed for the authorities to express an opinion on it.
- II. The antecedents and circumstances that gave rise to the inquiry must not have changed after the inquiry is submitted to the authorities.
- III. The inquiry must be submitted before the authorities exercise their review powers regarding specific, actual situations referred to in the inquiry.

The authorities will not be bound by their replies to taxpayers' inquiries when the explanation given in the inquiry does not coincide with the actual facts or with the data that were consulted or when the relevant laws change.

Letter rulings issued in response to the inquiries referred to in this Article will not be binding on private parties; hence, the latter may challenge, by bringing the actions set forth in the applicable provisions, the definitive rulings in which the authorities apply the criteria on which said letter rulings are based.

Tax authorities must reply to inquiries from private parties within three months of the date on which an inquiry is submitted.

Each month, the Tax Administration Service will publish an excerpt of the principal rulings that favor the taxpayers referred to in this Article, and in so doing it must comply with Article 69 of this Code.

## **FEDERAL TAXPAYER RIGHTS LAW**

VICENTE FOX QUESADA, President of the

Mexican United States informs to Mexican citizens:

That the Honorable Congress of the Union has been kind

to submit the following:

### **DECREE**

### **THE UNITED MEXICAN STATES GENERAL CONGRESS**

### **DECREES:**

### **ISSUANCE OF THE FEDERAL TAXPAYER RIGHTS LAW**

*(Published in the Official Gazette of the Federation on June 23, 2005)*

**CHAPTER I**  
**GENERAL PROVISIONS**

**Article 1. - PURPOSE OF THE LAW**

The purpose of the current law is to regulate the basic rights and the basic guarantees of taxpayers in their dealings with Tax Authorities. If said law cannot be applied to the provisions herein contained, pertinent tax law and Federal Tax Code will apply.

Rights and guarantees described in the current Law in benefit of taxpayers will also apply to others who are joint and severally liable.

**Article 2. - GENERAL TAXPAYER RIGHTS**

General Taxpayer rights are as follows:

**INFORMATION AND ASSISTANCE**

- I. The right to be informed and assisted by Tax Authorities regarding fulfilling tax obligations, as well as the content and scope of these.

**TAX REIMBURSEMENTS**

- II. The right to obtain, applicable tax reimbursements in terms with the Federal Tax Code and applicable tax laws.

## **STATUS OF PROCEEDINGS**

- III.** The right to be informed of the status of any proceedings in which the taxpayer is a party.

## **TAX AUTHORITY IDENTITY**

- IV.** The right to know the identity of the acting Tax Authorities involved in any pending proceeding.

## **CERTIFICATION AND COPY OF FILED TAX RETURNS**

- V.** The right to obtain certifications and copies of tax returns, prior payment of the applicable dues established under the Law.

## **DOCUMENTS IN POSSESSIONS OF THE TAX AUTHORITY**

- VI.** The right not to deliver documents already in possession of acting tax authority.

## **CONFIDENTIAL NATURE OF DATA, REPORTS OR BACKGROUND**

- VII.** The right to confidential personal data of taxpayer and third parties related to them, reports or background, held by public servants of the tax administration that may only be utilized in accordance with article 69 of the Federal Tax Code.

## **RESPECTFUL AND CONSIDERATE TREATMENT BY PUBLIC SERVANTS**

- VIII.** The right to be treated respectfully and with consideration by the tax authority and its servants.

## **LESS ONEROUS ACTS**

- IX.** The right that any act of tax authorities requiring taxpayers intervention is to be completed in the manner that is least costly for the tax payer.

## **ALLEGATIONS AND EVIDENCE OFFERING**

- X.** The right to file claims, present arguments, submit and offer documents as evidence according to applicable tax provisions including the administrative file related to the challenged issue, all documents to be taken into account by the competent bodies to issue the relevant administrative resolution. .

## **BEING HEARD AT ADMINISTRATIVE PROCEEDING**

- XI.** The right to be heard prior the issuance of a decisive tax credit resolution, under the terms of the respective laws. .

## **INFORMATION AT THE INCEPTION OF VERIFICATION EXERCISE ACTS**

- XII.** The right to be informed of taxpayers' rights and obligations, at the beginning and during audit



proceedings, same to be developed within the period specified by the tax laws. Taxpayers will be considered as informed about taxpayer rights when the letter mentioned in the taxpayer rights is received and acknowledgement of receipt is registered in the corresponding administrative file.

The failure to comply hereunder will not affect the validity of any act carried out by the tax authority; however the public servant who incurs in such fault will be held accountable before the administrative liability.

## **CORRECTION OF TAX SITUATION**

- XIII.** The right to amend its tax condition derived from audit procedures carried out by the tax authorities.

## **DOMICILE TO RECEIVE NOTICES**

- XIV.** The right to identify, at the time of proceeding before the Federal Tax and Administrative Justice Court, a domicile to hear and receive notices located anywhere in Mexican territory, except when taxpayer domicile is within the jurisdiction of pertinent courtroom of such Court, in which event, the domicile identified to receive notices will be that located within the territorial circumscription of such Courtroom.

### **Article 3. - ACCESS TO FILES IN NAME OF TAXPAYERS**

Taxpayers may access records and documents contained in a file opened in name of taxpayer held in administrative archives provided that such files are closed, on the date of request, in adherence to the provisions of article 69 of the Federal Tax Code.

### **Article 4. - TAX ADMINISTRATION PUBLIC SERVANT OBLIGATIONS**

Tax administration public servants will at all time facilitate taxpayers to exercise their rights and comply with their obligations.

Tax Authority acts requiring intervention of taxpayers are to be completed in the manner that is least onerous to taxpayers, provided it is not in detriment of any tax obligations thereof.

## **CHAPTER II**

### **INFORMATION PUBLICATION AND ASSISTANCE TO TAXPAYERS**

#### **Article 5. – OBLIGATIONS OF THE TAX AUTHORITY**

Tax Authorities will render to taxpayers all needed assistance and information regarding their rights and obligations in tax matters. As well and not in detriment of what is set forth in Article 33 of the Federal Tax Code, said Authorities will publish updated wording of tax standards on its webpage and will promptly give reply to any tax consultation.

Taxpayers who adhere their situation to terms of the criteria issued by the tax authorities, which are published in the official gazette of the Federation, shall be exempted from tax liability.

#### **Article 6. - TAXPAYER RIGHT PUBLICATION CAMPAIGNS**

Tax Authority will launch campaigns through mass media to generate and allow the growth of taxpaying culture amongst the Mexican population and provide information on taxpayer rights.

## **Article 7. - INSTRUCTIONS AS TO ASSESSMENT PAYMENT. ACCESS TO GOVERNMENT PUBLIC INFORMATION**

Tax Authorities will be compelled to publish briefing materials periodically and massively in accessible language informing taxpayers various forms for payment of taxes. Tax Authorities, the Federal Tax and Administrative Justice Court, as well as the Courts of the Federal Judicial Power with jurisdiction on tax matters, are to turnover, at the request of any interested party, text of resolutions on consultations and court judgments, in accordance with the provisions of the Federal Transparency and Access to Government Public Information Law.

## **Article 8. - TAX AUTHORITY OFFICES TO PROVIDE HELP AND INFORMATION TO TAXPAYERS**

Tax Authorities will maintain offices in several places throughout national territory to provide help and information to taxpayers in regards to their tax obligations facilitating the consultation of information posted by such authorities in their web pages.

## **Article 9. - QUERY ON SPECIFIC SITUATIONS**

Not in detriment to the provisions of the Federal Tax Code, taxpayers may consult the Tax Authorities about the applicable tax treatment to current specific situations. Tax Authorities are to reply any consultation made by taxpayers in writing within a maximum term of three months.

Such reply will be mandatory to Tax Authorities in the form and terms provided under Federal Tax Code.

**Article 10. - INFORMATION ON INEGI SAT STATISTICAL DATA**

Honoring individual data confidentiality, the Tax Administration Service will report to the National Statistics, Geography and Information Technology Institute, aggregate statistical data on income, taxes, deductions and other relevant taxpayer's data.

**Article 11. - ORGANIZATION OF FISCAL LOTTERY DRAWINGS**

For the purposes of encouraging the taxpayers' legal obligation to deliver tax invoices for any completed operation, Tax Authorities will organize fiscal lottery drawings amongst individuals who have obtained pertinent tax invoices and will award various prizes. Fiscal lottery drawings may be organized based on payment means, other than cash, to taxpayers.



**CHAPTER III**  
**RIGHTS AND GUARANTEES DURING AUDIT**  
**PROCEEDINGS**

**Article 12. – TAXPAYERS’ RIGHT TO BE INFORMED**

Taxpayers have the right to be informed, at the beginning of any legal action by the tax authority to review compliance of tax obligations and rights in the course of such proceedings.

**Articles 13. - TAX CORRECTION RIGHT INFORMATION**

Whenever Tax Authorities exercise authority to verify performance with tax obligations as provided by section II and III of article 42 of the Federal Tax Code, taxpayers will be informed, at the very beginning of such audit exercise, regarding the right to correct their tax condition and as to the benefits of exercising such right.

**Article 14. - TAX CORRECTION BY FILING TAX RETURNS**

In compliance of section XIII, article 42, of the Federal Tax Code, taxpayers will have the right to correct their tax situation in the different taxes under audit by filing ordinary or supplementary return, as the case may be, in accordance with the provisions of the Federal Tax Code.

**TERM TO COMPLETE A TAX CORRECTION**

Taxpayers may correct their tax situation from the time when the audit procedures began and even before being notified of the decision to determine the amount of unpaid

taxes is given. The exercise of this right is not subject to authorization by the tax authority.

**Article 15. - TAX CORRECTION FILING**

Taxpayers must turn in to the reviewing authority a copy of their supplementary tax return filed. Such act shall be registered in a partial report of the administrative procedure when onsite inspections are underway. In all other cases, even when an onsite inspection has concluded, the reviewing authority, within a maximum period of ten days from the date of delivery must notify the taxpayer by official receipt of the statement of correction, such communication will not imply acceptance of the correction filed by the taxpayer.

**Article 16. - ANTICIPATED CONCLUSION OF AUDIT**

When in the audit process taxpayers correct their tax condition and at least a three month period has passed from the beginning of said audit, the onsite ordered will be deemed as completed, if at the discretion of the Tax Authorities and in accordance with the investigation carried out, it is clear that the taxpayer has corrected completely their tax obligations which gave way to the audit of an specific period of time. Under the referred assumption, the tax correction will be made evident in an official instrument that will be notified to the taxpayer as well as the conclusion of the onsite audit.

**AFFTER CONCLUSION OF AUDIT** When taxpayers correct their tax condition subsequent to the conclusion of the audit procedure and tax authorities ascertain the latter taxpayers will be notified of such fact in an official



instrument within one month as from the date the tax authority receives the tax correction resolution.

**CORRECTION BEFORE TAXES OMITTED ARE DETERMINED** When taxpayers submit the tax return after the conclusion of the audit procedure and at least five months of the period specified in article 18 of this law have elapsed without Tax Authorities having rendered a resolution establishing taxes omitted, such authorities will have an additional month to that provided in the referred to article, counted from the date taxpayers file the referred tax return to establish omitted taxes that may apply.

**SUBSEQUENT AUDITS DIFFERENT FACTS** No new tax omissions can be established for the period that was audited except when different facts are demonstrated. Verification of different facts must be substantiated on third party information, data or documents or on the review of specific concepts not previously reviewed.

If, by reason of the audit, new facts are discovered that may result in the determination of higher quantities of omitted taxes than those corrected by taxpayer or subject to audit that were not corrected by taxpayer, inspectors or, as applicable, tax authorities should continue with the onsite audit or with the review procedure as established under article 48 of the Federal Tax Code, up to completion. When the taxpayer, in accordance with the above paragraph has not entirely corrected its tax condition, Tax Authorities will render resolutions establishing the omitted taxes in accordance with the proceedings established under Federal Tax Code.



## **Article 17. - FINE FOR PAYMENT SUBSEQUENT TO THE INCEPTION OF VERIFICATION CAPABILITY**

Taxpayers correcting their tax condition will pay a fine equivalent to 20% of omitted taxes, when the offender pays them along with accessories after the beginning of the audit by the Tax Authority and until the date the taxpayer is notified the final report on the onsite review or remarks official instrument referred to in fraction VI, article 48 of the Federal Tax Code, as the case may be.

If the offender pays omitted taxes jointly with accessories following notification of final report of onsite audit or notice of observations, as the case may be, but prior to the notification of the resolution that establish the amount of taxes omitted, the taxpayer will pay a fine equivalent to 30% of omitted taxes.

## **INSTALLMENTS**

As well, payments may also be made in installments in accordance with the provisions of the Federal Tax Code provided the tax interest is guaranteed.

## **Article 18. - TERM TO ESTABLISH TAXES OMITTED**

Tax Authorities will have six months so to establish taxes omitted that may come to light by reason of any audit practice without detriment of that provided in paragraph 3 of article 16 hereof. The term will initiate as mentioned in article 50 of the Federal Tax Code and limitation periods contemplated in such paragraph will apply. If taxes omitted

are not established within said term, it will be understood that there is no tax credit attributable to the taxpayer for the facts, assessments and periods reviewed.

#### **Article 19. - NEW AUDIT PRACTICES**

When Tax Authorities establish taxes omitted, no further taxes omitted may be established based on the same facts known during the review but may do so when different facts are verified. Verification of different facts is to be based on third party information, data or documents or when reviewing different concepts not already reviewed, in the latter case, the order that authorizes the new audit must be duly motivated expressing the new concepts to be reviewed.

#### **Article 20. - REVIEW OF SAME FACTS, ASSESSMENTS AND PERIODS**

Tax Authorities may review again same facts, taxes and periods as to which taxpayer corrected his tax condition or as to which omitted taxes were established but such re-review may not result in any tax credit to the taxpayer.

**CHAPTER IV**  
**RIGHTS AND GUARANTEES DURING**  
**PENALIZING PROCEEDING**

**Article 21. - TAXPAYER'S GOOD FAITH**

In any event, the acts of taxpayers will be assumed as in good faith, and the tax authority is to demonstrate the concurrence of the aggravating circumstances identified in the Federal Tax Code in the commission of tax offences.

**Article 22. - APPOINTMENT OF TAXPAYER AS DEPOSITARY**

Taxpayers whose income in the previous year has not exceeded an amount equivalent to thirty times the annual minimum wage, when guaranteeing a tax interest by administrative assurance the taxpayer shall be appointed as depositary of assets and the assurance shall not include current inventory of business except foreign products with no appropriate documents which evidence their legal introduction into the country.

## CHAPTER V

### TAXPAYER MEANS OF DEFENSE

#### **Article 23. - REMEDIES AND MEANS OF DEFENSE**

Taxpayers will have within their reach applicable remedies and means of defense in terms with appropriate legal provisions against acts ordered by the Tax Authority, as well as the notice of such acts is to indicate the applicable remedy or means of defense, the term of filing and government agency before whom to file such remedy or means of defense. When the administrative resolution fails to provide the above referred information to taxpayers they will have twice the term established under legal provisions to file for administrative remedy or administrative contentious proceeding.

#### **Article 24. - ADMINISTRATIVE FILE AS EVIDENCE**

Throughout administrative remedy and administrative contentious trial before Federal Tax and Administration Justice Court, taxpayers may offer as evidence the administrative file originating the challenged act. This will be the one that holds documents related to the act that originated the challenged resolution; such documents will be that corresponding to the inception of act, any legal acts thereafter and the challenged resolution. The administrative file will not include any information identified by the Law as confidential, reserved information or government confidential.

For the purposes of this article, the documents acting as background for a resolution whereby no prior administrative proceeding is established under the law will not be considered as administrative file.

## **TRANSITORY ARTICLES**

### **1. - INCEPTION OF EFFECTIVE TERM**

The current Law will enter into effect a month following publication in the Official Gazette of the Federation. Tax Authorities will launch a mass campaign to disseminate new provisions therein contained.

### **2. - APPLICATION OF LAWFUL PROVISIONS**

Provisions foreseen under current Law, will only apply to the Tax Authorities verifications that will be initiated once this ordinance comes into effect.

### **3. - MISCELLANEOUS PROVISIONS**

As from the entry into effect of the current Law, the following will prevail:

#### **DOMICILE TO HEAR NOTICES**

- I. For the purposes of that provided under section I, article 208 of the Federal Tax Code, a domicile to receive notices can be appointed in accordance with that provided under section XIV, article 2, of the current Law.

## NOTICES AS PER AUTHORIZED LIST

- II. For the purposes of that provided for under last paragraph of referred to article 208, when no domicile to receive notices is identified in the terms established under fraction XIV of the previously referred article 2 hereof, notices are to be made as per authorized list.

## ADMINISTRATIVE FILE AS EVIDENCE BEFORE THE TFJFA

- III. Taxpayers may file nullity claims before the Federal Tax and Administrative Justice Court, the administrative file as evidence in accordance with article 24 of the current Law, notwithstanding the Federal Tax Code states the contrary.

*México City, Federal District on April 28, 2005.- Representative Manlio Fabio Beltrones Rivera, Chairman.- Senator Diego Fernández de Cevallos Ramos, Chairman.- Representative Marcos Morales Torres, Secretary.- Senator Sara I. Castellanos Cortés, Secretary.- Signatures.*

*In compliance with the provisions of fraction I, Article 89 of the Political Constitution of the United Mexican States and for due publication and performance I issue this Decree at the Seat of the Federal Executive Power in the City of México, Federal District on June 17, 2005.- Vicente Fox Quesada.- Signature. The Secretary of the Interior, Carlos María Abascal Carranza.- Signature.*