

Publication of the First Resolution of Modifications to the Omnibus Tax Bill for 2020

On May 12, 2020, the First Resolution of Modifications to the Omnibus Tax Bill for 2020 (“First Resolution of Modifications”) was published in the Official Federal Gazette, which entered into force the day following its publication¹.

It is important to mention that the rules included in the First Resolution of Modifications show no changes with respect to the rules contained in the advanced sixth version that was released on the web page of the Tax Administration Service on May 4, except with respect to the modification of rule 2.2.15. of the Omnibus Tax Bill for 2020 regarding the procedure for temporarily restricting the use of the digital stamp certificate that was not included in the original advanced version.

Below are the modifications contained in the First Resolution of Modifications that we consider most relevant:

1. Modifications in the procedure to temporarily restrict the use of the digital seal certificate and to remedy the irregularity or disprove the cause detected that gave rise to such restriction (rule 2.2.15.).
2. Entities and trusts authorized to receive deductible donations should make available to the public, no later than July 30, 2020, the information relative to transparency in funds and the use and destination of the donations received.
3. Incorporation of certain rules into “Title 12. The provision of digital services” of the Omnibus Tax Bill for 2020 for proper compliance with the obligations contained in the Value Added Tax Law applicable to digital services.
4. Incorporation of certain rules into “Title 12. The provision of digital services” of the Omnibus Tax Bill for 2020 for proper compliance with the obligations contained in the Income Tax Law in relation to income obtained from the sale of goods or providing of services over the internet, through technological platforms, computer apps and similar technology.
5. Extension of the period for filing the annual tax return for individuals, corresponding to fiscal year 2019, to June 30, 2020.
6. Suspension of the time periods and legal terms of the Tax Administration Service as we anticipated in the note published on May 6, 2020 which can be consulted [here](#).

¹ Except as provided in the rules contained in “Title 12. The provision of digital services”, which together with the modifications to Annex 6 of the Omnibus Tax Bill for 2014, will enter into force on June 1, 2020.

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