

Los Cabos, B.C.S. September 2, 2022

Dear client,

In recent days, the Tax Administration Service (hereinafter SAT) released the first anticipated version of the Seventh Resolution of Modifications to the Miscellaneous Tax Resolution for 2022 (hereinafter 7RMRMF) in which the following is highlighted:

- The refund request of individuals will be considered as filed, even if the individuals who are within the regime established in Chapter I of Title IV of the Income Tax Law, are not located.

The above is applicable for those individuals who only have income from salaries or those that are assimilated to these.

- Regarding infractions and penalties, two new scenarios are incorporated for the non-applicability of the reduction of fines, which are as follows:
 - Failure to file the annual income tax return for the last fiscal year.
 - Failure to comply with the obligation that gave rise to the penalty.
- Regarding the reduction of fines, the SAT disclosed in the 7RMRMF the assumptions in which the reduction of fines will be applicable, considering the time and type of infraction, as follows:
 - In cases in which the infractions are detected by the tax authority in the exercise of its verification powers and the taxpayers choose to correct themselves before the conclusion of such powers, the reduction percentage may be from 70% to 90%, provided they cover 100% of the omitted contributions.
 - In the case of fines determined by the tax authority in the exercise of its verification powers, the percentage of reduction may be from 10% to 90%, for which the years of antiquity of the fine and the contribution owed will be considered.
 - In the case of infractions derived from obligations other than payment, the reduction percentages will be from 30% to 90%, considering the years of antiquity and the assumptions of each fine.

In case you require particular advice regarding what is stated in this press release, please send us an email to gbc_contacto@gbc-asesores.com and one of our advisors will assist you.