

Los Cabos, B.C.S. October 5, 2022

Dear client,

In recent days, the Tax Administration Service (hereinafter SAT) released the first advance version of the Eighth Resolution of Modifications to the Miscellaneous Tax Resolution for 2022 (hereinafter 8RMRMF), as well as a statement regarding the hours of attention to taxpayers in the offices of the SAT.

- In the 8RMRMF it is highlighted that, in the case of taxpayers who only receive income from salaries and in general from the provision of a subordinate personal service, they may carry out the process of changing their address through the "Virtual Office", that is, it will not be necessary to go in person to the offices of the SAT.

In this regard, it is clarified that all those taxpayers who do not have a good history of compliance with their tax obligations, must initiate or conclude the process of change of address directly at the SAT offices, by appointment, complying with the particular requirements.

- Regarding the press release, the SAT reported that due to the delay in face-to-face appointments caused by the pandemic and with the purpose of facilitating compliance with the tax obligations of taxpayers, it will implement the following actions:
 - From October 7 to December 30, 2022, from 9:00 a.m. to 4:00 p.m., taxpayer service offices throughout the country will only attend legal entities that require registration procedures to the RFC and obtain the electronic signature (e.firma), among others, which will be carried out on Fridays and by appointment.
 - The "Mobile Office" strategy will be in operation, which aims to bring SAT services and procedures closer to areas far from taxpayer service offices. In this sense, the "Mobile Office" will begin operations in Oaxaca, Quintana Roo, Sinaloa and Veracruz to serve individuals, and later in Monterrey, Guadalajara, Cancun, Merida, Tijuana, Ciudad Juarez and Mexico City, for the attention of legal entities, preferably.

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