

**Los Cabos, B.C.S. November 4, 2022**

**Dear client,**

Last Tuesday, November 1, the Tax Administration Service (SAT) published the Second Anticipated Version of the Ninth Resolution of Amendments to the Tax Miscellaneous Resolution for 2022, still pending publication in the Official Gazette of the Federation (DOF), which highlights the following:

- Individuals who make payments for wages and salaries, as well as for those similar to wages and salaries, and who are required to issue tax receipts for this purpose, may choose to issue them in version 3.3 with payroll complement version 1.2 until March 31, 2023, that is, the SAT is extending the term for the use of the payroll complement in version 1.2.
- Individuals who have opted to pay taxes under the Simplified Trust Regime (RESICO) must have their electronic signature (e.firma) active in order to continue paying taxes under said regime, for which they will have until March 31, 2023 to obtain it.
- The institutions that make up the financial system must file the "Informative Declaration of Cash Deposits" published in the SAT Portal last Tuesday.

It is important to remember that, due to the entry into force of the 2022 Tax Reform, financial institutions are required to provide monthly information on cash deposits made in accounts opened in the name of taxpayers, when the accumulated monthly amount of such deposits exceeds 15 thousand pesos, considering for such purpose all accounts held by the taxpayer in the same financial institution.

It is important to mention that the obligation already existed for the institutions that make up the financial system and that the change consists only in the term in which they have to file such declaration, which will now be monthly.

Likewise, in recent days, the Minisite "Donatarias Autorizadas" (Authorized donees) was launched, where you can consult various information related to their obligations, procedures, directory and other useful information.

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](mailto:gbc_contacto@gbc-asesores.com) and one of our advisors will assist you.