



Technical sheet

MEXICO

Last update: February 2017

<p>Competent Authority</p>	<p>Mr. Oscar Molina Chie General Administrator for Large Taxpayers (i.e. Head of the Large Business & International Division) (MAP & MAP APA) Av. Hidalgo 77, Módulo III, Piso 1 Col. Guerrero, Del. Cuauhtémoc Ciudad de México, 06300</p> <p>Mr. Moisés I. Orozco García General Administrator for Hydrocarbons (i.e. Head of the Hydrocarbons Tax Affairs Division) (MAP & MAP APA) Calle Valerio Trujano No. 15 Col. Guerrero, Del. Cuauhtémoc Ciudad de México, 06300</p> <p>Ms. Jacqueline Vargas Arellanes Central Administrator for Legal Support and International Tax Legal Affairs (MAP) Av. Hidalgo 77, Módulo III, Planta Baja Col. Guerrero, Del. Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 5802 1301 jacqueline.vargas@sat.gob.mx</p> <p>Mr. Carlos Pérez Gómez Serrano Central Administrator for Transfer Pricing Audits (MAP APA) Av. Hidalgo 77, Módulo III, Piso 1 Col. Guerrero, Del. Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 5802 2384 carlos.serrano@sat.gob.mx</p> <p>Mr. Ricardo Carrasco Varona Central Administrator for Tax and Legal Affairs (Hydrocarbons) (MAP & MAP APA) Av. Paseo de la Reforma 10, Piso 7, Torre Caballito Col. Tabacalera, Delegación Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 1203 1775, 5802 0000 ext. 47775 ricardo.carrasco@sat.gob.mx</p>
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<p>Organization</p>	<p>Within the General Administration for Large Taxpayers, of the Tax Administration Service:</p> <ul style="list-style-type: none"> - MAP: Central Administration for Legal Support and International Tax Legal Affairs. - MAP APA: Central Administration for Transfer Pricing Audits. <p>Within the General Administration for Hydrocarbons of the Tax Administration Service:</p> <ul style="list-style-type: none"> - MAP & MAP APA for taxpayers in the upstream, midstream or downstream¹ Oil & Gas industry: Central Administration for Hydrocarbons Tax and Legal Affairs.
<p>Scope of MAP & MAP APA</p>	<ul style="list-style-type: none"> - To solve double taxation issues of a particular taxpayer. - To discuss the interpretation or application of the relevant Convention.
<p>Domestic guidelines & administrative arrangements</p>	<ul style="list-style-type: none"> - Articles 18, 18-A, 21, 34-A and 37 of the Federal Tax Code. - Articles 2, 3, 4, 179, 180, 181, 182 and 184 of the Income Tax Law. - Article 64 of the Hydrocarbons Revenue Law. - Double tax conventions on income and on capital. - Tax Miscellaneous Regulations 2017: Rule 2.1.32. “Mutual Agreement Procedure Request Included in a Double Tax Treaty”. - Appendix 1-A of the Tax Miscellaneous Regulations 2017: Form 244/CFF “Mutual Agreement Procedure Request Included in a Double Tax Treaty”.
<p>Time for filing</p>	<p>Depending upon the time limitation established in the relevant Convention</p>
<p>Form of request</p>	<p>As provided by Form 244/CFF “Mutual Agreement Procedure Request Included in a Double Tax Treaty” included in Appendix 1-A of the Tax Miscellaneous Regulations for 2017.</p>
<p>Documentation requirement</p>	<p>As provided by Tax Miscellaneous Regulations 2017: Rule 2.1.32. “Mutual Agreement Procedure Request Included in a Double Tax Treaty” and Form 244/CFF “Mutual Agreement Procedure Request Included in a Double Tax Treaty”, included in Appendix 1-A of the Tax Miscellaneous Regulations for 2017.</p>
<p>User fees</p>	<ul style="list-style-type: none"> - MAP: None. - MAP APA: MXN \$216,308.51 (Article 53-G of the Federal Fees Law effective as of 2017).
<p>Tax collection / penalty / interest</p>	<ul style="list-style-type: none"> - MAP: None. - MAP APA: <ul style="list-style-type: none"> a) Penalties and surcharges may be totally or partially canceled, as long as these charges derive from an agreement between competent authorities within reciprocal basis, and said competent authorities had refunded the corresponding tax without interest payment. (Article 21 of the Federal Tax Code effective as of 2017) b) In all cases, the tax will be updated for inflation.

¹ Midstream and downstream effective as of November 15th, 2016.

Other dispute resolution mechanisms	None.
Government Website	http://www.sat.gob.mx/