



Key changes in the Miscellaneous Tax Resolution for 2025

Forvis Mazars in Mexico

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Proof value of the password

Rule 2.2.1: This rule is amended regarding obtaining the password on the tax authority's portal. When this procedure is carried out online and the authority identifies the need for additional information, the taxpayer must visit the corresponding Decentralised Administration of Taxpayer Services (ADSC for its acronym in Spanish) to complete the process, with a deadline of 6 working days to provide the required documentation. However, this provision does not apply to individuals, as they may complete the process through the SAT ID application.

Additions to the procedure for the restriction of digital stamps

Rule 2.2.4: It is added that if a taxpayer subject to stamp restrictions does not respond to the request for additional information by the authority, the clarification case will be considered not presented. In this case, the taxpayer will be allowed to file the clarification case again.

Notary public reports on instruments they issue, presented in digital signature (e.firma) and RFC procedures

Rule 2.2.21: Notaries are required to respond to requests from the tax authority to verify the authenticity of documentation presented in e-signature and RFC procedures. This includes validating constitution or representation instruments that confirm the legal personality of individuals and legal entities. Requests will be notified via the tax mailbox, and notaries have a deadline of 10 working days from the effective date of the notification to confirm the validity of the details (number, date, content, registration, and authenticity of signatures). Responses must be submitted as a clarification case on the SAT portal with the label "VALID FED PUBLICO", attaching supporting documents. If the deadline is not met, the authority may reiterate the request up to two additional times, granting an extra five working days for each request.

ISR refunds for individuals

Rule 2.3.2: This rule establishes that individuals who file their annual tax return and have a balance in favour of Income Tax (ISR) can request an automatic refund, provided they do so before 31 July of the relevant year. They must use the appropriate electronic format and meet specific requirements, such as filing the return with their e-signature or portable e-signature, if the refund is greater than \$10,000 but less than \$150,000. Additionally, the taxpayer must provide their bank account details for the refund.

VAT refund in pre-operational period

Rule 2.3.14: The 10/CFF form now includes a procedure for taxpayers in agricultural activities, who invest in fixed assets or produce and distribute products for food or patented medicine purposes, to request VAT refunds, both conventional and in the pre-operational period. Previously, only general taxpayers were mentioned; however, there are specific requirements to be considered for VAT refunds in this type of activity.

Taxpayers required to keep volumetric controls for hydrocarbons and oil products

Rule 2.6.1.2: The scope is expanded for individuals and legal entities who store or use hydrocarbons or natural gas for self-consumption, requiring them to maintain volumetric controls when:

- a. They have a permit from the Energy Regulatory Commission or the Ministry of Energy to import.
- b. They do not have a permit but handle 75,714 litres or more per month.
- c. They receive natural gas for self-consumption without a permit and their annual consumption exceeds 5,000 gigajoules.

Cancellation of CFDI without receiver's acceptance

Rule 2.7.1.35: The circumstances under which taxpayers can cancel CFDIs without requiring the receiver's acceptance remain unchanged. However, a paragraph is added excluding this facility for income CFDIs related to hydrocarbons and/or oil products subject to volumetric controls, excluding those issued to the general public or to foreign residents.

Hydrocarbons and Oil Products complement (Repealed)

Rule 2.7.1.41 (Repealed): The obligation to include the “Hydrocarbons and Oil Products” complement in the CFDI issued by taxpayers required to keep volumetric controls for hydrocarbons and oil products is repealed.

Timeframes for CFDI cancellation

Rule 2.7.1.46: The date for cancelling digital tax receipts (CFDIs) will be the last day of the month in which the annual tax return is filed.

Request to nullify a payment in installments authorisation

Rule 2.11.3: If a taxpayer opts for a payment in installments for contributions omitted in the declaration and subsequently files a complementary return altering the amounts, they may request that the payment in installments be nullified. Among other requirements, they must declare, under oath, that no defence actions have been filed regarding the tax credit. This must be done through the “146/CFF Request to nullify payment in installments” form, which must be presented in person at SAT offices.

Reduction of fines and application of interest rates for extensions

Rule 2.14.3: Taxpayers may request a reduction in fines and interest for purposes of Article 70-A of the CFF, related to previous fiscal years, provided these were modified as a result of audit powers carried out by the tax authority during a specific period. Furthermore, the limitation that restricted access to the reduction request when the authority had exercised audit powers multiple times in the past three fiscal years has been removed.

Extension of deadline for the effectiveness of fine reductions

Rule 2.14.7: The deadline for the effectiveness of fine reductions under Rule 2.14.5 is extended from 3 to 10 days following the notification of the resolution authorising the benefit, starting from when the taxpayer has paid their own, withheld, or transferred taxes and their accessories, as well as any non-reduced portion of the fine. This also applies to the reduction of fines arising from improper tax loss applications.

Expenditures not considered as distributable surplus for legal entities authorized to receive deductible donations

Rule 3.10.1.20: Legal entities authorised to receive deductible donations may exclude expenditures for subordinate personal services made to employees directly linked to activities for which they were authorised, provided they meet the requirements outlined in Article 147, fractions I and VII of the Income Tax Law (ISR). This includes maintaining a detailed, analytical, and descriptive accounting of exempt payments, as well as keeping corresponding CFDIs.

Recovery fees

Rule 3.10.1.25: Institutions authorised to receive deductible donations, such as civil associations for teaching, research, endangered species conservation, or those dedicated to assistance or charity, may treat fees charged for the sale of goods or provision of services directly related to their social purpose as recovery fees, provided these do not exceed the costs incurred to generate them and are included in their authorisation certificate under Article 82 of the ISR Law.

Tax treatment of investment trusts in energy and infrastructure

Rule 3.21.2.2: The last paragraph of subsection f) of fraction IV is amended by adding the 95/CFF form, which establishes the procedure for submitting the tax report required by Rule 3.21.2.2. This includes the sections “Who can request the service?” and “What requirements must be met?” The process now mirrors that for the sale of fixed assets.

Incorporation of new rules for fiscal stimulus in 2025

For fiscal year 2025, Rules 9.18 to 9.29 are added to Chapter 5.3 “On the Authorities’ Powers” in Title 9 of the Federal Income Law. These rules outline the implementation of a fiscal stimulus established in the thirty-fourth transitory article of the same law. This stimulus applies to fines resulting from breaches in tax, customs, and foreign trade laws, as well as penalties for non-compliance with other tax obligations, including aggravating circumstances, surcharges, and enforcement costs related to federal contributions. This stimulus is administered by the Tax Administration Service (SAT) and the National Customs Agency of Mexico.

Fiscal year applicable and verification of total income

Rule 9.18: According to the Thirty-Fourth Transitory Article of the Federal Income Law (LIF), the applicable fiscal year for the fiscal stimulus is that which corresponds to the event or situation that generated the tax credit, regardless of when the obligation to pay was declared, detected, or due. To verify compliance with the income limit, total income from the return filed before 1 January 2025 will be reviewed. If no return was filed, the total amount of issued CFDIs or any other available information regarding the fiscal year will be considered, as per Article 63 of the Fiscal Code of the Federation (CFF).

The stimulus is not applicable to legal entities under Title III of the ISR Law or to those carrying out public expenditure under the Federal Budget and Fiscal Responsibility Law.



Tax incentive for tax credits

Object of the fiscal stimulus

Rule 9.19: According to the thirty-fourth transitory article of the LIF, taxpayers with outstanding tax credits for omitted contributions or compensatory fees may apply the fiscal stimulus to:

- Surcharges and compensatory fees for fiscal years 2023 and earlier, whether determined voluntarily or through verification powers.
- Surcharges and enforcement costs for definitive tax credits related to federal contributions and compensatory fees for those same fiscal years.
- Fines for aggravated infractions, determined alongside omitted contributions.
- Fines resulting from tax, customs, and foreign trade infractions related to omitted contributions.
- Fines for non-compliance with tax obligations other than payment, linked to omitted contributions.
- Outstanding amounts for surcharges, fines, and enforcement costs with authorisation for payment in instalments as of 1 January 2025, updated along with omitted contributions.

Limitations for the application of the fiscal stimulus

Rule 9.20: The fiscal stimulus outlined in Rule 9.19 will not apply to:

- Taxpayers with income exceeding 35 million pesos in the applicable fiscal year.
- Tax credits solely for fines unrelated to tax obligations.
- Tax credits transferred to SAT for collection by other agencies.
- Tax credits that are not final, under dispute, or in the process of dispute resolution.
- Taxpayers who have filed defences must withdraw them and obtain the corresponding acknowledgment to apply for the fiscal stimulus.

Application of fiscal stimulus in returns

Rule 9.22: While the Declaration and Payment Service is unavailable, taxpayers must request a payment line (FCF) through the SAT portal, providing their RFC, password, and details of fines and surcharges. The process for applying the fiscal stimulus involves completing the requested data on the platform, following the indicated steps, and obtaining the corresponding payment line, allowing taxpayers to settle or regularise their tax debts according to the Federal Income Law.

Deadline for taxpayers subject to verification to apply the fiscal stimulus

Rule 9.23: Taxpayers subject to verification for fiscal years 2023 or earlier can apply the fiscal stimulus until the corresponding resolution is notified, in accordance with Articles 50 or 53-B of the CFF. This includes cases where the resolution is issued following a revocation appeal or a federal administrative court ruling, provided the irregularities identified are corrected.



Requirements for applying the fiscal stimulus

Rule 9.26: To request the application of the fiscal stimulus, it must be done through the 10/LIF form. If the tax credit is under dispute, the withdrawal acknowledgment must be attached.

Conditions for the fiscal credit application to take effect

Rule 9.27: For taxpayers to apply the fiscal stimulus, they must meet certain conditions: pay the debt within 30 calendar days using the provided payment line, accept the tax credit in full without disputing it, and make timely payments if payment in instalments is authorised. If any of these conditions are not met, the fiscal stimulus will be nullified, and the full debt will need to be paid.

Changes in the 295/CFF form notice: modification of shareholding structure and legal representatives

The application for the “295/CFF – Request to Modify or Incorporate Partners, Shareholders, Associates, and Other Individuals in the Organisational Structure of a Legal Entity, as well as Those with Control, Significant Influence, or Power of Command and Legal Representatives” is modified. The application will now automatically calculate the percentage of participation.

When submitting the notice, the number of shares, social parts, or any other name recognised for shares in the capital of the partners or shareholders must be indicated. Any modification in the shareholding structure or legal representatives must be reported within 30 days of the modification via the 295/CFF form.

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