



**Foreign Trade Department's 2020
Mexican Tax Obligations**
January 15th 2020

Nos apasiona tu tranquilidad

Obligations Foreign trade



Always

It is recommended to carry out the following obligations periodically.

Annex 24
updated

Modulation of
customs
operation
documents

Keep the
importers list
active

Biweekly

It is recommended to carry out the following obligations to prevent expirations within Annex 31

Consult upcoming due dates in Annex 31.

Companies with VAT security on temporary imports must submit back flush to Annex 31.

Monthly

- Companies with VAT Certification, back flush submission to Annex 31 (may be monthly or bimonthly).
- Companies with VAT Certification, return at least 60% of temporary imports (over a period of 12 months).
- Collect positives opinions from IMMEX companies from which it receives virtual operations (V1).
- INEGI report.
- Companies that have Submaquila operations must submit monthly reports to ADACE. (In the case of applying).



Annual

- Payment of AEO Certification Rights.
- Update of Company Profile for AEO Certification.
- Rights payment dispatch of Goods (Revision at Origin).
- Renewal of CAAT registration.
- Renewal of the VAT and IEPS Certification for companies heading A.



Every february

- Calculation for the dispatch of shipping goods (Review at Origin).

Before april 30

- Annual Foreign Trade Report for companies IMMEX that have PROSEC.

Before may 31

- Annual Foreign Trade Report for IMMEX companies without PROSEC

Every 2 years

- AEO Certification Renewal.
- Renewal of the VAT and IEPS Certification for companies heading AA.

Every 3 years

- Renewal of the Security Matrix for in data stage format.
- Renewal of the VAT and IEPS Certification for AAA companies.

Every 5 years

- RUPA renewal (unique registration for accredited persons)

By event (according to the operational needs of the company)



- Validities Approval of the AEO Certification to that of VAT and IEPS. (Only AA and AAA companies, where the validity of the certification in VAT and IEPS will persist).
- Update of the Harmonized Alphanumeric Carrier Code (CAAT) must be modified when there are changes of drivers or vehicles.
- Give notice to SE of changes to the RFC, changes or increases of domicile, maquila contracts update, productive process name or company name update, changes of partners, shareholders.
- Unique badge renewal.



Accounting Obligations affecting Foreign Trade



Monthly

- Positive opinion of compliance with the company's fiscal obligations.
- Positive opinion of compliance with national suppliers tax obligations.
- Payment of worker-employer fees before the IMSS.
- That no tax credit has been notified by the SAT in the last 12 months.
- Presentation of electronic accounting.

Accounting Obligations affecting Foreign Trade



Annual

- Review of lease or loan agreements of plants, branches or establishments and that these have at least 1 year of validity.
- Make sales abroad for a value greater than \$ 500,000.00 or export invoices, for at least 10% of your total billing.
- Renewal of outsourcing contracts for personnel if applicable.

Accounting Obligations affecting Foreign Trade



Before march 31

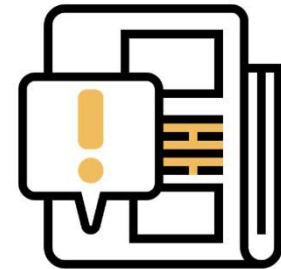
Submit format 96
(partners list,
shareholders or
associates residing
abroad

Annual declaration for the
effects of ISR for legal
entities

Accounting Obligations affecting Foreign Trade

By event (according to the operational needs of the company)

- Protocol of Constitutive Act, revocation or appointment of power.
- Not found in 69 and 69-B.
- Current digital stamps.
- Address registration in RFC.
- Current maquila contract.
- Emails updated in Tax Mailbox.



Contact us



Hilda Marquez

Sales Manager

marquez@audico.com.mx

+52 (664) 382-0846 Ext. 2005

Juan Carlos Quintero

Marketing & Sales Partner

jcquintero@audico.com.mx

+52 (664) 382-0846 Ext. 2002

