



Enforcement of Foreign Trade Regulations by Mexican Authorities



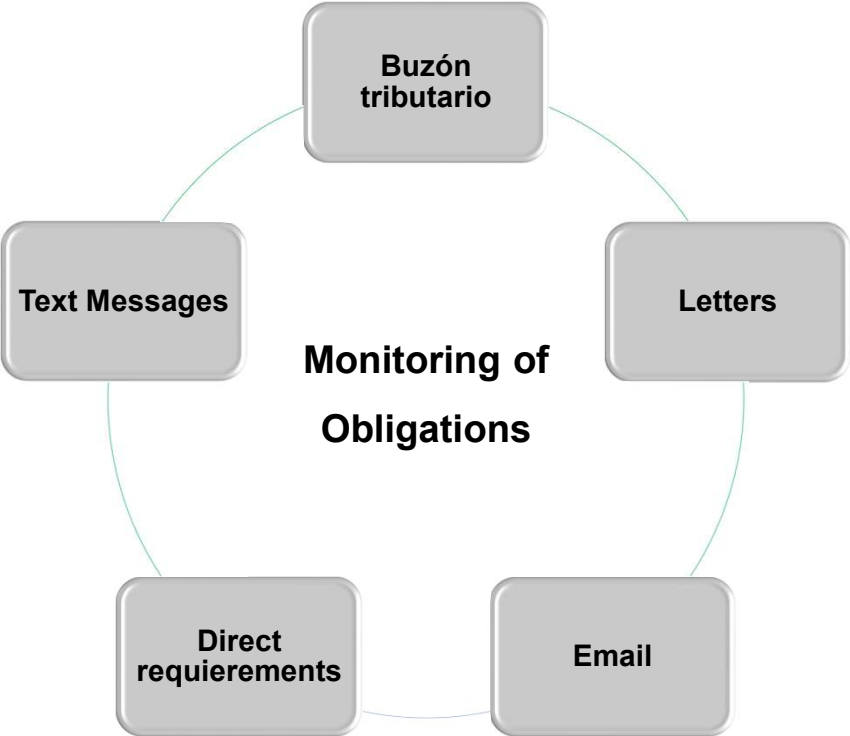
Juan Carlos Quintero
Partner

SAT's Collection Method (\$)



More Compliance in Foreign Trade |

SAT's Collection Method



SAT's Collection Method



Recaudación por tipo de acto
2018-2019
Millones de pesos

Concepto	2018	2019	Dif.	Var. real (%)
Total	88,083.7	105,766.3	17,682.6	15.9
Entrevistas	32,628.5	39,569.2	6,940.8	17.0
Correo electrónico	42,936.7	44,023.4	1,086.6	-1.1
Requerimientos	8,301.1	15,855.7	7,554.6	84.3
Cartas	513.7	76.0	-437.7	-85.7
Buzón tributario	3,531.0	5,056.7	1,525.7	38.2
Mensajes	172.7	238.1	65.4	33.0
Cancelación de Sello Digital	0.0	947.3	947.3	n.a.



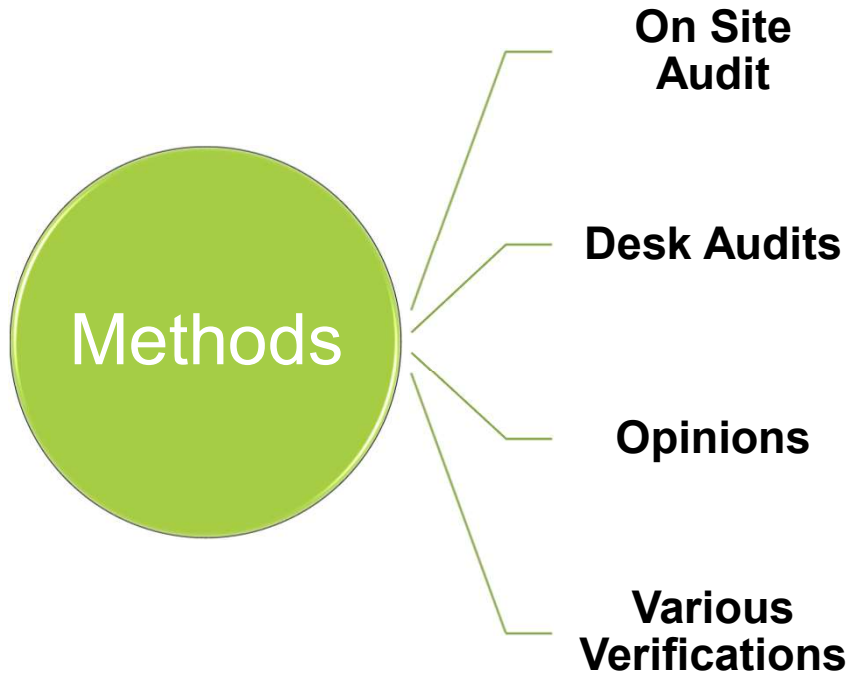
n.a.: No aplica.

Los totales y variaciones pueden no coincidir debido al redondeo.

Cifras preliminares, sujetas a revisión.

Fuente: SAT.

SAT's Collection Method



In 2019 the Authority collected \$233B,
17.6% Increase

Foreign Trade Control Authorities



Jalisco
Mexico City
Veracruz
Baja California
Coahuila
Nuevo Leon

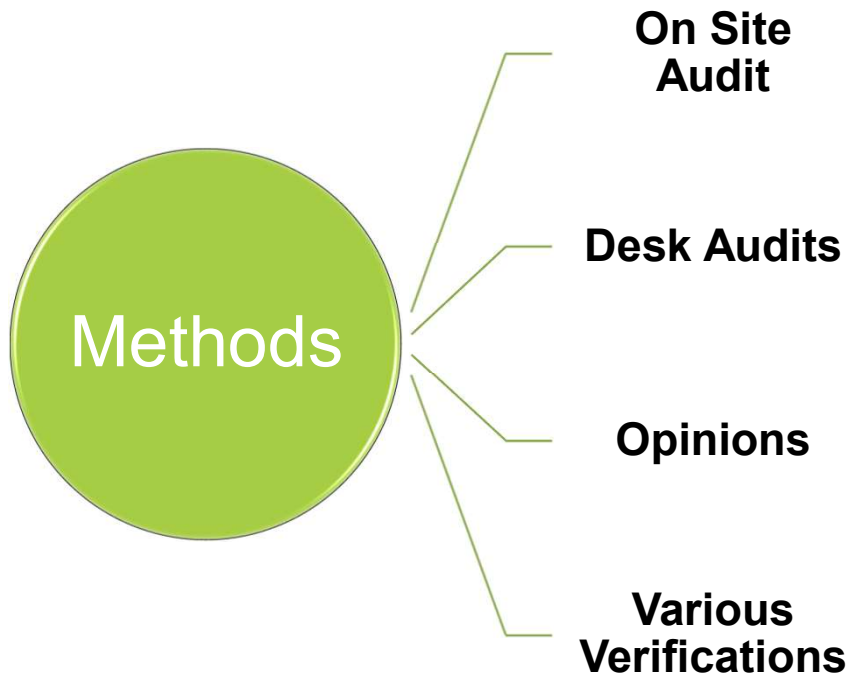
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SAT's Collection Method **(New)**



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New Method



VAT Certification “Compliance Verification Visit”

Now the authority is able to start with a On Site Audit or Desk Audit if they detect something wrong during the physical inspection

Risk



1. CANCELLATION of your VAT Certification

2. Audit and imposed fines of:

- *Fixed Assets*
- *Inventory Control System (Annex 24/31)*
- *Permits and Authorizations*
- *Recordkeeping*
- *Among others*

Recommendations



More Compliance in Foreign Trade |

Recommendations



- 1. Implement internal audit to know the current risk**
- 2. Training the team**
- 3. Be ready with documents and reports, in case of a physical inspection by the authority.**



Contact us

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