



International Tax

Mexico Tax Alert

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Deadline to file 2012 maquiladora information return approaching

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The deadline for maquiladora companies to file their information returns for 2012 is 31 July 2013. Returns must be submitted electronically to Mexico's Tax Administration Service (SAT) using the updated form, "Declaration form by manufacturers, maquiladoras and export service companies" (DIEMSE) that the SAT recently posted on its website.

The following companies are required to submit the DIEMSE:

- Companies that carried out maquila operations under a "shelter" regime;
- Companies that carried out maquila operations and that elected to apply the "safe harbor" calculation;
- Companies that carried out maquila operations that did not elect the safe harbor, but applied tax benefits, such as the partial income tax exemption and the business flat tax maquila exemption;
- Companies that manufactured goods to be sent to a strategic bonded warehouse and elected to apply the safe harbor option and take the partial income tax exemption; and
- Maquiladoras that took accelerated depreciation and elected for a tax credit.

In addition to the general information return filing obligation, the business flat tax rules require the return to be submitted by a maquiladora wishing to obtain the flat tax partial exemption.

According to the tax authorities, taxpayers that submitted an information return before June (when the new form was posted on the SAT website) using the 2010 DIEMSE will not be considered to have complied with their filing obligations. *Taxpayers must use the 2013 version as published on the SAT website.*

Failure to comply with the information return filing obligation could result in a company being suspended from the import registry, as well as in the disallowance of the business flat tax exemption and the imposition of surcharges and penalties.

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