



## They present an initiative to extend the period of application of the subcontracting reform

Senator Ricardo Monreal Avila, a member of the Morena Parliamentary Group, presented a reform initiative to modify the First Transitory Article of the decree on labor subcontracting, which seeks to extend the period of entry into force.

In the explanatory statement, the senator explained that it is appropriate to extend in order to allow the possibility of fulfilling the new obligations, since the First Transitional Article refers to August 1, 2021 as the deadline for compliance.

The proposal indicates that having an additional period of thirty days to August

1 so that the necessary conditions can be generated that allow the reform to be carried out favorably, and will allow the purpose not to be lost by making it possible to fulfill the purpose of the fiscal measures.

Considering that a significant number of natural and legal persons have had difficulty in generating the records of compliance before the IMSS, SAT and particularly before the INFONAVIT.

Noting that the first paragraph of article 15 of the Federal Labor Law established as an indispensable requirement to obtain registration in the Register of Presenters of

Specialized Services or Specialized Works (REPSE), that natural or legal persons prove to be aware of their tax obligations.

In addition, article 15-D of the Fiscal Code of the Federation establishes the possibility that tax effects of deduction or accreditation may be given to payments or consideration for subcontracting specialized services or the execution of specialized works.

### **The proposal would read as follows:**

*"This Decree shall enter into force on the day following that of its publication in the Official Journal of the Federation, with the exception of*

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*the provisions of articles Four, Fifth and Sixth of this Decree, which shall enter into force on 1 September 2021 and the provisions of articles Seven and Eight of this Decree shall enter into force in fiscal year 2022.”*

At Deloitte – Mowat, we are at your service to advise you on the different aspects covered by the implementation of the reform in question.

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