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First-time filing of electronic accounting records through the SAT Internet portal

In conformity with the provisions of the 2015 Federal Incomes Law regarding the first-time filing of electronic accounting records through the SAT Internet portal, a draft reform to the Seventh 2014 Omnibus Tax Ruling and its Appendixes 3 and 24 was published today on the SAT website.

The new deadlines established for fulfilling this obligation are particularly noteworthy.

A. In the case of the chart of accounts and trial balance:

1. As of January 1, 2015 for the following taxpayers:

- a) Institutions belonging to the financial system.
- b) Taxpayers with 2013 accruable income that was either declared or should have been declared and is equal to or exceeds four million pesos.

2. As of January 1, 2016 for the following taxpayers:

- a) Taxpayers with 2013 accruable income that was either declared or should have been declared and is less than four million pesos.
- b) Taxpayers engaged in agricultural, forestry, livestock or fishery activities and which fulfill their tax obligations pursuant to Title II, Chapter VIII of the Income Tax Law.
- c) The entities referred to by Title III of the Income Tax Law.
- d) Taxpayers that registered with the RFC during 2014 or 2015.

3. As of the first day of the month following that in which taxpayers registered with the RFC after January 1, 2016.

B. With regard to the delivery of vouchers and subsidiary accounting ledgers at the general ledger or first subaccount level that include the level of detail with which taxpayers prepare their accounting records and when this information is requested by the tax authorities during an inspection, together with those cases in which the refund or offsetting of recoverable balances generated as of January 2015 or in subsequent months is requested and until such time as the outstanding balance of the period is offset or its refund is requested:

1. As of January 1, 2015 for the following taxpayers:

- a) Institutions belonging to the financial system.
- b) Taxpayers with 2013 accruable income that was either declared or should have been declared and is equal to or exceeds four million pesos.

2. As of January 1, 2016 for the following taxpayers:

- a) Taxpayers with 2013 accruable income that was either declared or should have been declared and is less than four million pesos.
- b) Individual taxpayers.
- c) Taxpayers engaged in agricultural, forestry, livestock or fishery activities and which fulfill their tax obligations pursuant to Title II, Chapter VIII of the Income Tax Law.
- d) The entities referred to by Title III of the Income Tax Law.
- e) Taxpayers which registered with the RFC during 2014 or 2015.

3. As of the first day of the month following that in which taxpayers registered with the RFC after January 1, 2016.

The chart of accounts (which will be sent for the first time when the first trial balance is delivered) and trial balances will be sent according to the taxpayer type for the following periods and with the following deadlines:

Taxpayer type	Initial period for which the chart of accounts and trial balances are sent	Initial deadline for sending the chart of accounts and trial balances
Financial system, companies and individuals with 2013 accruable income equal to or exceeding four million pesos.	January 2015	No later than March 3 and 5, for companies and individuals, respectively.
Security issuers listed on concessioned stock exchanges or recognized markets, together with their subsidiaries.	January, February and March 2015	No later than May 3, 2015
	April, May and June 2015	No later than August 3, 2015
	July, August and September 2015	No later than November 3, 2015
	October, November and December 2015	No later than March 3, 2016

Note: these same periods and deadlines will remain in effect for subsequent years.

The initial period established for sending information on vouchers and subsidiary ledgers to enable the SAT to verify accounting information or the lawfulness of the refund or offsetting of recoverable balances is as follows:

Taxpayer type	Initial period for sending vouchers and subsidiary ledgers	Initial deadline for sending vouchers and subsidiary ledgers
Financial system and companies with 2013 accruable income equal to or exceeding four million pesos	January 2015	When requested by the authorities as of 2015 or a period thereof

More information



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