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Decree to grant tax advantages to taxpayers in the zones affected by torrential rains in September 2014

On September 19, 2014, the Federal Official Gazette published the above Decree, which took effect as of the date of its publication and will conclude on December 31, 2014.

The tax advantages detailed in this Decree will be applicable to taxpayers who have their fiscal domicile, agency, branch or any other establishment in the affected zones.

The affected zones are considered as the municipalities of Comondú, La Paz, Loreto, Los Cabos and Mulegé in the State of Baja California Sur.

Likewise, taxpayers are considered to have their fiscal domicile, branch, agency or any other establishment in the affected zones referred to by this article whenever they have filed the respective notice with the Federal Taxpayers' Registry before September 15, 2014. In this regard, the Decree will not be applicable to the Federation, the State of Baja California Sur, its municipalities or decentralized entities.

In general terms, these tax advantages will be as follows:

- The immediate deduction of all investments in new fixed assets made during the period from September 15 through December 31, 2014 and which are permanently utilized in these zones, except for furniture and office fixtures, automobiles, automobile armoring equipment, any fixed asset that is not individually identifiable or aircraft other than those used for agricultural fumigation.

Taxpayers with damage insurance for fixed assets declared as a partial or total loss due to Hurricane Odile may only apply the tax incentive referred to in the preceding paragraph to any additional amounts which, if applicable, are recovered as insurance compensation and

subsequently invested in new fixed assets.

- Entities and individuals with business activities need not make estimated ISR payments for August, September and October 2014, the third quarter or second four-month period of 2014, as the case may be.
- Entities belonging to the tax incorporation regime must file bimonthly tax returns for the 2014 fiscal year no later than January 2015.
- The ISR withheld on salaries in August, September and October 2014 can be paid in two equal installments; the first of these is payable in November, while the second restated payment must be made in December 2014, without surcharges.
- IVA and IEPS can be paid in two equal installments for August, September and October 2014; the first of these is payable in November, while the second restated payment must be made in December 2014, without surcharges.

- Taxpayers exclusively engaged in the performance of agricultural, livestock, fishery or forestry activities during the second semester of 2014 can present the monthly IVA returns of that semester without being considered as noncompliant with regard to the settlement of estimated half-yearly ISR payments.
- With certain exceptions, IVA refund applications filed before September 19, 2014 will be processed within a maximum period of 10 business days.

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