



## **Tax and Legal Services**

Tax Alert 03/2021

March 2nd, 2021

# SAT presents work plan for 2021 Increase Collection

In February 22, 2021, the Large Taxpayers Unit (LTU) of the Mexican Tax Revenue Services (MTRS) presented its Business Plan for the 2021 tax year.

The Plan pretends to strength it capabilities in three folds:

1. To increase the collection of taxes
2. To reduce tax planning and tax fraud
3. And to reduce the corruption

Nevertheless, the measures announced in such Plan are only oriented to increase the collection of taxes, as it can be appreciated in the following list of measures:

- For the 2021 tax year, the tax authorities

would replicate with other taxpayers the strategy used to collect taxes in successful cases for 2020. These cases refer to the payments during 2020 of taxpayers like FEMSA, IBM, Walmart, among others.

- Companies with profits in 2020 are candidates to be review in 2021.
- Direct contact to taxpayers avoiding tax advisors, because the LTU believes that tax advisors are obstacles for the fast collection of taxes.
- The Administrative Appeals would be decided in fast track in order to avoid using such

appeal as a mean to delay the payment of taxes and as a mean to continue the review of the findings of the tax audit, and therefore as a mean to reduce the corresponding notice of tax deficiency.

- Refund of taxes would be subject to a more detailed review (which means an even more detailed review!). It would result in a natural delay of such refunds. Actually, this measure is consistence with the recent restructuring of the LTU, in which the process of refund would be attended by a single unit.
- Taxpayers litigating notices of tax deficiencies would be subject to a more detailed review,

with the purpose to persuade such taxpayer to retire the corresponding litigation and to opt for the payment of taxes.

- The SAT would review the information provided in the tax report of reportable transactions.

We believe that taxpayers falling into the target of the LTU for the 2021 tax year should be prepared in a more holistic strategy in order to be successful before the MTRS.

### Contact:

#### Tax Controversy

**Mauricio Martínez**

Tax and Legal Services Partner  
[maumartinez@deloittemx.com](mailto:maumartinez@deloittemx.com)  
Tel. 55 5080 7040

**Hugo Romero**

Tax and Legal Services Partner  
[hromero@deloittemx.com](mailto:hromero@deloittemx.com)  
Tel. 55 5080 6331

**Carlos Alberto Ramirez**

Tax and Legal Services Partner  
[cramirezlarsen@deloittemx.com](mailto:cramirezlarsen@deloittemx.com)  
Tel. 81 8133 7423

**Ricardo Santoyo**

Tax and Legal Services Partner  
[risantoyo@deloittemx.com](mailto:risantoyo@deloittemx.com)  
Tel. 55 50 80 70 41

**Eduardo Revilla**

Tax and Legal Services Partner  
[erevilla@deloittemx.com](mailto:erevilla@deloittemx.com)  
Tel. 55 5080 6081

**Jorge Jiménez**

Tax and Legal Services Partner  
[jorjimenez@deloittemx.com](mailto:jorjimenez@deloittemx.com)  
Tel. 55 5080 6600

**Martha Dorantes**

Tax and Legal Services Partner  
[mdorantes@deloittemx.com](mailto:mdorantes@deloittemx.com)  
Tel. 55 5080 6425

**Hernaldo Vega**

Tax and Legal Services Partner  
[hevega@deloittemx.com](mailto:hevega@deloittemx.com)  
Tel. 55 5080 6258

## Tax and Legal Services

Tax Alert 03/2021 | March 2nd, 2021

4

### Contact:

#### **Oscar Molina**

Tax and Legal Services Partner

[osmolina@deloittemx.com](mailto:osmolina@deloittemx.com)

Tel. 55 5080 7652

#### **Jesús Antonio Rodríguez**

Tax and Legal Services Partner

[jesurodriguez@deloittemx.com](mailto:jesurodriguez@deloittemx.com)

Tel. 81 8133 7344



### **tax@hand App**

Download our tax@hand app.

Available for: IOS, Android and Blackberry

[www.taxathand.com](http://www.taxathand.com)



### **Aguascalientes**

Universidad 1001, piso 12-1  
Bosques del Prado  
20127 Aguascalientes, Ags.  
Tel: +52 (449) 910 8600  
Fax: +52 (449) 910 8601

### **Cancún**

Avenida Bonampak SM 6, M 1, lote 1,  
piso 10, 77500 Cancún, Q. Roo  
Tel: +52 (998) 872 9230  
Fax: +52 (998) 892 3677

### **Chihuahua**

Av. Valle Escondido 5500  
Fracc. Des. El Saucito E-2, piso 1,  
31125 Chihuahua, Chih.  
Tel: +52 (614) 180 1100  
Fax: +52 (614) 180 1110

### **Ciudad Juárez**

Baudelio Pelayo No. 8450  
Parque Industrial Antonio J. Bermúdez  
32400 Ciudad Juárez, Chih.  
Tel: +52 (656) 688 6500  
Fax: +52 (656) 688 6536

### **Culiacán**

Insurgentes 847 Sur, Local 103  
Colonia Centro Sinaloa  
80128 Culiacán, Sin.  
Tel: +52 (33) 1454 2000

### **Guadalajara**

Avenida López Mateos Norte 2405, piso 29  
Colonia Italia Providencia  
44648 Guadalajara, Jal.  
Tel: +52 (33) 3669 0404  
Fax: +52 (33) 3669 0469

### **Hermosillo**

Blvd. Eusebio Francisco Kino No. 315  
Piso 8, Suite 804, Colonia Lomas del Pitic  
83010 Hermosillo, Son.  
Tel: +52 (662) 109 1400  
Fax: +52 (662) 109 1414

### **León**

Paseo de los Insurgentes 303, piso 1  
Colonia Los Paraísos  
37320 León, Gto.  
Tel: +52 (477) 214 1400  
Fax: +52 (477) 214 1405 y 1407

### **Mérida**

Calle 56 B 485 Prol. Montejo Piso 2  
Colonia Itzimna  
97100 Mérida, Yuc.  
Tel: +52 (999) 913 4032  
Fax: +52 (999) 913 4052

### **Mexicali**

Calzada Francisco López Montejano 1342  
Piso 7 Torre Sur  
Fracc. Esteban Cantú  
21320 Mexicali, B.C.  
Tel: +52 (686) 905 5200  
Fax: +52 (686) 905 5231 y 5232

### **Ciudad de México**

Paseo de la Reforma 505, piso 28  
Colonia Cuauhtémoc  
06500 México, D.F.  
Tel: +52 (55) 5080 6000

### **Monclova**

Blvd. Harold R. Pape # 307-C  
Colonia Guadalupe  
25750 Monclova, Coah.  
Tel: +52 (866) 190 9550  
Fax: +52 (866) 190 9553

**Monterrey**

Av. Juárez 1102, piso 40  
Centro  
64000 Monterrey, N.L.  
Tel: +52 (81) 8133 7300

**Puebla**

Edificio Deloitte, Vía Atlixcayotl 5506, piso 4 Zona  
Angelópolis  
72190 Puebla, Pue.  
Tel: +52 (222) 303 1000  
Fax: +52 (222) 303 1001

**Querétaro**

Avenida Tecnológico 100-901  
Colonia San Ángel  
76030 Querétaro, Qro.  
Tel: +52 (442) 238 2900  
Fax: +52 (442) 238 2975 y 2968

**Reynosa**

Carr. Monterrey-Reynosa 210-B, PA  
Fracc. Portal San Miguel  
88730 Reynosa, Tamps.  
Tel: + 52 (899) 921 2460  
Fax: +52 (899) 921 2462

**San Luis Potosí**

Av. Salvador Nava Martínez 3125, 3-A  
Fracc. Colinas del Parque  
78294 San Luis Potosí, S.L.P.  
Tel: +52 (444) 102 5300  
Fax: +52 (444) 102 5301

**Tijuana**

Misión de San Javier 10643, Piso 8  
Zona Urbana Río Tijuana.  
Tijuana B.C., 22010  
Tel: +52 (664) 622 7878  
Fax: +52 (664) 681 7813

**Torreón**

Independencia 1819-B Oriente  
Colonia San Isidro  
27100 Torreón, Coah.  
Tel: +52 (871) 747 4400  
Fax: +52 (871) 747 4409



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee and its network of member firms, each of which is a unique and independent legal entity. Please consult our website at [www.deloitte.com/mx/aboutus](http://www.deloitte.com/mx/aboutus) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte renders professional services in the areas of audit, taxes and legal services, consulting and advisory, to public and private clients from different industries. With a global network of member firms in over 150 countries, Deloitte offers world-class capacities and high quality service to its clients, providing the experience necessary to deal with the most complex business challenges. The more than 330,000 employees of Deloitte are committed to achieving significant impacts in their communities.

As utilized in this document, “Deloitte” means Galaz, Yamazaki, Ruiz Urquiza, S.C., which has the exclusive legal right to become involved in, and limits its business to, the provision of services of audit, tax consulting, advisory and other professional services in Mexico, under the name “Deloitte”.

This publication contains only general information and neither Deloitte Touche Tohmatsu Limited, its member firms, nor any of their respective affiliates (collectively the “Deloitte Network”), render advice or services through this publication. Before taking any decision or measure which may affect your finances or business, you should consult a qualified professional adviser. No entity of the Deloitte Network will assume responsibility for losses suffered by any person or entity that consults this publication.