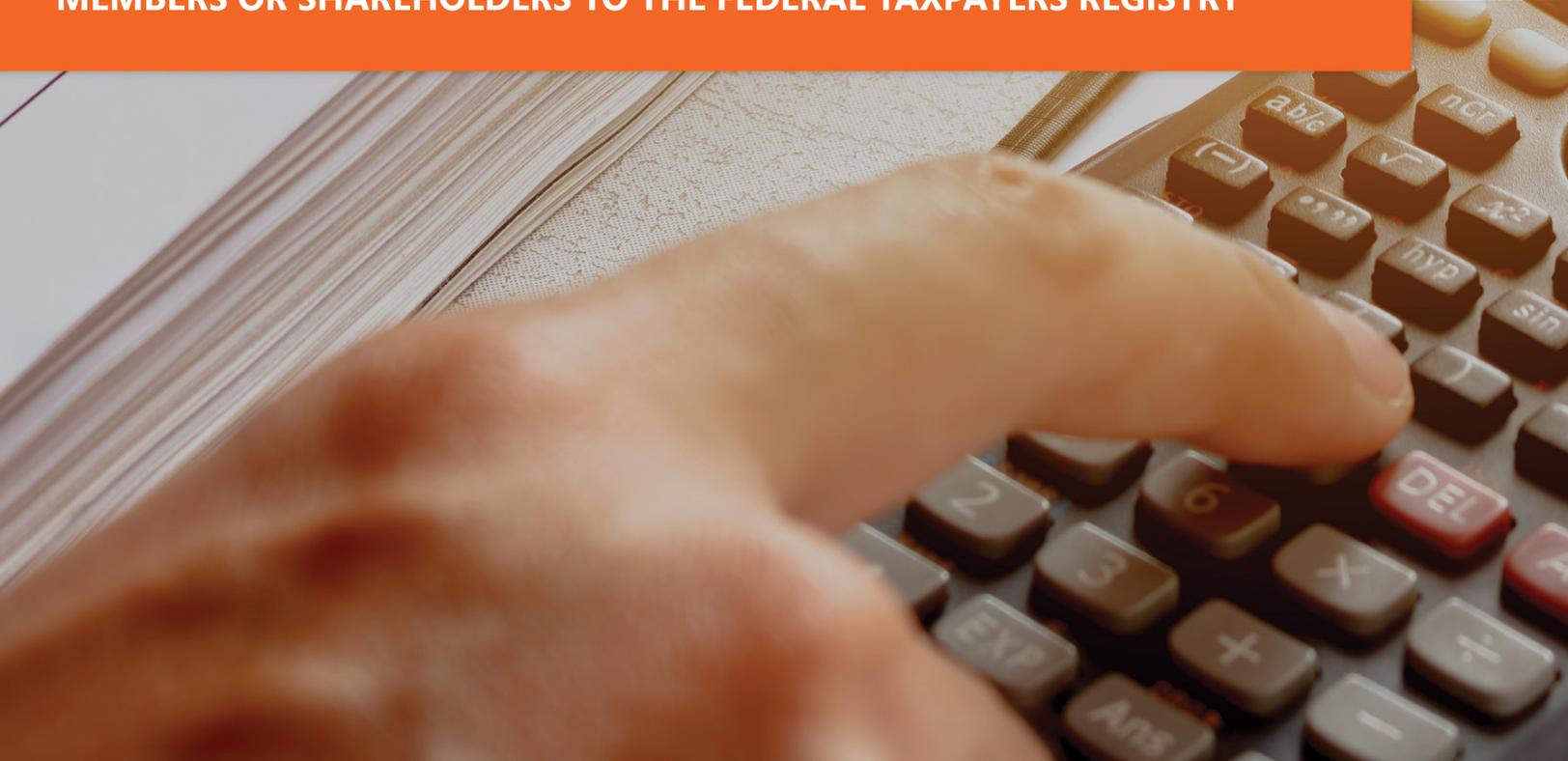




MIJARES ANGOITIA  
CORTES Y FUENTES

**NEW NOTICE REGARDING THE MODIFICATION OR INCORPORATION OF MEMBERS OR SHAREHOLDERS TO THE FEDERAL TAXPAYERS REGISTRY**



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On December 9, 2019, the *Decree amending, adding and repealing various provisions of the Income Tax Law, the Value Added Tax Law, the Excise Law and the Federal Fiscal Code* was published in the Federal Official Gazette. As part of these reforms, article 27 of the Federal Fiscal Code ("FFC") regarding the obligations related to the Federal Taxpayers Registry ("RFC", as per its acronym in Spanish) is modified.

Section VI of chapter B of this article establishes a new obligation for corporations, consisting in the submission of a notice to the RFC each time a modification or incorporation of partners or shareholders is made. Through this notice, a corporation must provide the name and tax identification number of its members or shareholders.

For these purposes, rule 2.4.19. of the Tax Miscellaneous Resolution ("TMR") for fiscal year 2020, published in the Federal Official Gazette on December 28, 2019, establishes that said notice must be submitted within 30 business days following the date on which the modification or incorporation is made, in accordance with section 295/CFF of Annex 1-A of the TMR for fiscal year 2020.

Such section provides that the notification will be filed each time the entity requires an update in its ownership structure through the Tax Administration Service's ("SAT", as per its acronym in Spanish) website. The electronic form "*Servicio de Aclaración*" must be submitted, and the corresponding scanned documents must be attached. The taxpayer will obtain an acknowledgement that will include a folio number with which, after 7 business days, the status of the procedure may be consulted in the SAT's website. The tax authorities will not carry out any inspection or verification in order to issue the corresponding resolution.

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Corporations will need the corresponding password in order to carry out this procedure through the Mexican tax authority's website. Additionally, it is established as a requirement to have a notarized and digitalized document in which the modifications and incorporations of partners or shareholders are recorded. It should be noted that this last requirement must be clarified by the tax authorities considering that a change of shareholders is not necessarily documented through a notarized document.

Transitory article forty-sixth of the TMR for fiscal year 2020 establishes that those entities that do not have their partners or shareholders' information updated before the RFC must submit the aforementioned notification with the information regarding their current shareholding structure, for only one occasion, no later than June 30, 2020.

Finally, it is important to mention that a penalty for not complying with this obligation is not incorporated, so the applicable fine would be the one imposed for not submitting any of the RFC related notifications, which ranges from MXN \$4,200.00 to MXN \$8,390.00 per omitted notice.

**We remain at your service for any questions or comments regarding the information contained herein.**

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