

# Mexican Tax Compliance ABC

## Objective

The assistant will be able to understand Mexican Contributions key items for Legal Entities, determination and tax return filling on SAT site, also develop skills to understand technological tools and internal validations from SAT (tax authority). The assistant will learn how tax compliance works in Mexico in general terms as well as validate current legal entity tax situation.

## Target Group

1. International Tax teams interested in learning how Mexican taxes currently work
2. Foreign Investors planning to do business in Mexico.
3. National teams interested in improving vocabulary, tax terms &

## Duration

3 weeks  
2 - 4 hours per week

## Platform:

Microsoft Teams.

## Learning Outcome

On a successful completion of the course participants will be able to:

- a) Monitor tax situation in Mexico on SAT Site.
- b) Monitor tax return filling & other obligations.
- c) Understand Authority vision to implement or improve internal controls.
- d) Learn about compensation schemes to optimize payroll management.

## Includes

- Updated tax exercises on SAT (Tax Authority Site)
- Annual Checklist for main tax obligations in Mexico.



## Topics:

### **Module 1 Taxes (2 hours)**

- ✓ ISR (Income Tax) (Object, Subject, Basis, Rate, Payment Timing)
- ✓ IVA (VAT) (Object, Subject, Basis, Rate, Payment Timing)
- ✓ ISN (Payroll Tax) (Object, Subject, Basis, Rate, Payment Timing)

### **Module 2 CFDI (1 hour)**

- ✓ Concept & CFDI Classification.
- ✓ CFDI Legal Requirements
- ✓ Relevant compliance dates.

### **Module 3 FIEL & Digital Stamps (2 hours)**

- ✓ Concept & Frequent Uses
- ✓ Validity & Renewal
- ✓ Temporary Restriction & Cancellation

### **Module 4 SAT Site (3 hours)**

- ✓ Annual & Monthly Tax Returns, Informatives & E Accounting.
- ✓ Proof of fiscal situation, Tax Compliance Opinion
- ✓ Invitation Letters, Tax Mailbox y administrative act
- ✓ Main Tax Obligations & VAT Tax refunds comments.

### **Module 5 Revenues y Deductions (2 hours)**

- ✓ Main Income
- ✓ Particular Deductions & Requirements.
- ✓ Automatic Tax return filling with CFDI for Revenue & Deductions

### **Modulo 6 Compensation Schemes from a tax perspective (2 hours)**

- ✓ Taxed & Exempt Concepts ISR (Income Tax)
- ✓ Integrated & Exempt Concepts (Social Security)
- ✓ Taxed & Exempt Concepts ISN (Payroll Tax)

