



RULES ON ELECTRONIC ACCOUNTING IN 2015

Enero de 2015

Several official publications have been recently published in connection with the taxpayers' obligation to keep and send their accounting information through electronic means to the Tax Administration Service ("SAT" per its Spanish acronym).

Specifically, we refer to the Federal Income Law for 2015 (published on November 13, 2014); the Seventh Resolution of Modifications to the General Administrative Tax Rules for 2014 (published on December 18, 2014); and, the General Administrative Tax Rules for 2015 (published on December 30, 2014).

The most relevant changes and existing rules deriving from these recent publications are as follows:

- In accordance with the Federal Income Law for 2015, and the Seventh Resolution of Modifications to the General Administrative Tax Rules for 2014, the taxpayers' obligation to file their electronic accounting to the tax authority, in a monthly basis and upon request from the authority, must be executed in the following terms:



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Nuestra práctica individual, la convertimos en una Organización para reunir talentos, crecer conjuntamente y formar una asociación para capacitar y entrenar al personal y brindar servicios útiles y efectivos. Hemos cambiado de dimensiones físicas, en número de profesionales, en diversificación de servicios y ampliando nuestra presencia a más regiones. Nuestros clientes han crecido en tamaño o cantidad, pero el deseo de ser útiles a la sociedad a la que servimos, sigue siendo nuestra diaria preocupación, nuestra razón de ser y de estar.

Nuestro principal objetivo: la prestación de servicios profesionales serios, oportunos y de calidad; buscando en todo momento la excelencia.

Servicios

Auditoría

Asesoría fiscal

Outsourcing

Recursos humanos

Sistemas

Type of taxpayer

Period from which is obligated to send:

- **Financial Institutions.**
- **Legal entities whose taxable income in the 2013 fiscal year is equal or higher than 4 million pesos.**

Starting from January 1, 2015.

- **Legal entities whose taxable income in the 2013 fiscal year is lower than 4 million pesos.**
- **Individuals.**
- **Tax payers dedicated to the primary sector of the economy (except mining) that comply with their tax obligations in terms of Title II, Chapter VIII of the Income Tax Law.**
- **Non-profitable entities.**
- **Tax payers who enroll in the Federal Taxpayers Registry during 2014 or 2015 fiscal years.**

Starting from January 1, 2016.

<u>Administración</u>
Socios
C.P.C. Roberto Resa Director General
C.P.C. Jorge Resa Socio Auditoría
C.P.C. Horacio Zúñiga Socio de Auditoría
C.P.C. Héctor Chávez Socio Fiscal
C.P.C. Roberto Resa Perusquía Socio Auditoría/Outsourcing

- The catalog of accounts must be sent to the SAT at least the G/L account and sub-account except for taxpayers that only rely on G/L accounts in their catalog.
- The trial balance must be sent to the SAT at least at G/L account level and sub-account, except for taxpayers that only rely on G/L accounts in their catalog.
- In the case of accounting ledgers, it is clarified that if the taxpayer is not able to identify the folio of the digital invoice to which the transaction is linked, such taxpayer, by means of a supplementary report, may relate all the tax folios, the registry number in the Federal Taxpayers Registry and the amount contained in the invoices that support such accounting ledger.
- In order to comply with the obligation of filing the electronic accounting on a monthly basis, the following terms are established:

Type of taxpayer	Type of information	Deadline	Comments
All subject to the obligation.	Catalog of accounts.	Catalog of accounts should be file when the first trial balance is filed.	In case that the catalog of accounts is modified at level of the accounts that were reported, this modification must be filed at the latest until

the due date of the obligation of sending the trial balance of the month in which the modification took place.

Legal entities (except public entities listed in stock exchanges markets and their subsidiaries)

Trial balances

Trial balances should be filed during the first three days of the second month following the one that corresponds to the information being filed.

The trial balance adjusted to the end of the fiscal year shall be filed no later than April 20th of the year following the year concerned.

The information may be filed again by the same means, as many times as necessary until it is accepted, but no later than the due date for the corresponding obligation.

Individuals

Trial balances

Trial balances should be filed during the first five days of the second month following the one that corresponds to the information being filed.

The trial balance adjusted to the end of the fiscal year shall be filed no later than May 22 of the year following the corresponding fiscal year.

The information

				may be filed again by the same means, as many times as necessary until they are accepted, but no later than the due date for the corresponding obligation.
Security issuers listed on stock exchanges markets and their subsidiaries	Trial balances	<p>Months</p> <p>January, February and March</p> <p>April, May and June</p> <p>July, August and September.</p> <p>October, November and December.</p>	<p>Due date</p> <p>May 3rd.</p> <p>August 3rd.</p> <p>November 3rd.</p> <p>March 3rd.</p>	The information may be filed again by the same means, as many times as necessary until they are accepted, but no later than the last day of the due date of the corresponding obligation.
Taxpayers in the primary sector (except mining)	Trial balances	Trial balances should be filed each semester, no later than the first 3 and 5 days, respectively, of the second month following the last month reported in the semester.		The information may be filed again by the same means, as many times as necessary until they are accepted, but no later than the last day of the due date of the corresponding obligation.

- Information filed within the two last days previous to the

due date and rejected by any computer malfunction cause, may be filed again by the same means within the five business days following the date in which the rejection is informed through the tax mailbox, in order to be considered in time when accepted.

- Taxpayers who subsequently modify filed information, will make their replacement by filing the new information within the 5 business days following the one in which the modification of the information from the taxpayer was made.
- The registry of the accounting records shall be made no later than the last calendar day of the following month.
- In order to comply with the obligation of sending the electronic accounting, taxpayers may choose to file electronic documents to the SAT, by procuring the services of third party electronic documents reception agencies authorized by SAT.

Taxpayers could use one or more service providers for the different types of digital documents that are enabled.

The digital documents that can be send by taxpayers to the SAT through third party service providers, will be the ones published in the official SAT website and that are detailed in Annexes 21 and 24 of the General Administrative Tax Rules for 2015.

El presente Boletín Informativo contiene información de carácter general por lo que debe consultarse su aplicación a un caso particular.
La vigencia de la información deberá consultarse antes de ser aplicada.



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