
Mexico: Electronic platform and forms ready for new transfer pricing informative returns

November 14, 2017

In brief

On November 1, 2017, the Mexican Tax Service Administration (*Servicio de Administración Tributaria* or SAT) issued the online platform and digital formats for the new informative returns for taxpayers that are obligated to present the new Transfer Pricing Informative Returns pursuant to Article 76-A of the Mexican Income Tax Law (MITL).

In detail

On October 31, 2017, the Tax Ombudsman (*Procuraduría de la Defensa del Contribuyente* or PRODECON) and the SAT announced that the platform and digital formats to present the new Transfer Pricing Informative Returns would be available from November 1, 2017.

Taxpayers that are obligated to file may access the SAT portal to obtain the online tool and proceed to fill out the

informative returns applicable to taxation year 2016. This timing will allow applicable taxpayers a period of two months to analyze, complete, and present the returns.

In connection with the issuance of the returns and electronic platform, the SAT informs taxpayers that as part of this execution in compliance with the obligation contained in Article 76-A of the MITL, the SAT also is now fully compliant with Action 13 of the Organisation for Economic Co-

operation and Development's Base Erosion and Profit Shifting (BEPS) plan.

The takeaway

Multinational groups that have not yet analyzed and prepared the informative returns should do so as soon as possible in order to ensure sufficient time to align and define the group's global transfer pricing position, which will have a significant impact in Mexico.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

Transfer Pricing

David Cuéllar, *Mexico City*
+52 (55) 5263-5816
david.cuellar@mx.pwc.com

Gabriel Macías, *Monterrey*
+52 (88) 8152-2060
gabriel.macias@mx.pwc.com

Raúl Ángel Sicilia, *Mexico City*
+52 (55) 5263-5701
raul.angel.sicilia@mx.pwc.com

Marta Milewska, *Mexico City*
+52 (55) 5263-5849
marta.milewska@mx.pwc.com

Guillermo Palacios, *Guadalajara and Tijuana*
+52 (664) 615 5020
guillermo.palacios@mx.pwc.com

Transfer Pricing Global and US Leaders

Isabel Verlinden, *Brussels*
Global Transfer Pricing Leader
+32 2 710 44 22
isabel.verlinden@be.pwc.com

Horacio Peña, *New York*
US Transfer Pricing Leader
+1 646 471 1957
horacio.pena@us.pwc.com

Stay current and connected. Our timely news insights, periodicals, thought leadership, and webcasts help you anticipate and adapt in today's evolving business environment. Subscribe or manage your subscriptions at: pwc.com/us/subscriptions

Tune into **TP Talks**, PwC's global Transfer Pricing podcast series. Listen to PwC professionals sharing perspective and the latest insights on today's key transfer pricing developments around the world.

SOLICITATION

© 2017 PwC. All rights reserved. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.

This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

PwC helps organisations and individuals create the value they're looking for. We're a network of firms in 157 countries with more than 195,000 people who are committed to delivering quality in assurance, tax and advisory services. Find out more and tell us what matters to you by visiting us at www.pwc.com