

**Mexico**

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<b>Items</b>	<b>Contents</b>
<b>Competent Authority</b>	<p>Julio César Aguilar Matías                      Head of the Revenue Policy Unit                      Ministry of Finance                      Av. Hidalgo 77, Piso 4/ Modulo 4/ Col. Guerrero                      Mexico 06000 D.F.                      Tel: 55 5802 1353/ Fax: 55 5802 0395                      Internet address: <a href="http://www.shcp.gob.mx">http://www.shcp.gob.mx</a></p> <p>General Administration for Large Taxpayers                      Tax Administration Service, in the following offices:</p> <p>Roberto Schatan Pérez                      Central Administrator for Transfer Pricing Audits                      Valerio Trujano 15, Módulo 8, Piso 5,                      México, D.F. 06300, Col. Guerrero                      Tel: 55 5802 2384, Fax: 55 5802 2481</p> <p>Jorge Antonio Libreros Calderón                      Central Administrator of International Fiscal Audit                      Av. Paseo de la Reforma 37, Módulo 6, Piso 1,                      México, D.F. 06300, Col. Guerrero                      Tel: 55 5802 0101, Fax: 55 5802 0149</p> <p>Fernando Lorenzo Salazar                      Central Administration for International Legal Affairs and Internal Criteria for Large Taxpayers                      Av. Hidalgo 77, Módulo 3, Piso 1,                      México, D.F. 06300, Col. Guerrero                      Tel: 55 5802 1646, Fax: 55 5802 6482</p>
<b>Organization</b>	<p>General Administration for Large Taxpayers of the Tax Administration Service, specifically                      MAP: Central Administration for International Legal Affairs and Internal Criteria for Large Taxpayers                      MAP APA: Central Administration for Transfer Pricing Audits</p>
<b>Scope of MAP &amp; MAP APA</b>	<ul style="list-style-type: none"> <li>- Relief of double taxation</li> <li>- Interpretation and application of the treaty</li> </ul>

<b>Domestic guidelines &amp; administrative arrangements</b>	Some related clauses are provided in the Federal Fiscal Code, articles 21, 34-A and 37.
<b>Time for filing</b>	4 and ½ years after the filing of the Income Tax Return, in some Double Tax Treaties
<b>Form of request</b>	MAP & APA: N/A
<b>Documentation requirement</b>	<p><b>MAP</b> Documentation required including the following:</p> <ul style="list-style-type: none"> <li>- Information related to the identification of the taxpayer, the other competent authority</li> <li>- Purpose of the request, statement of facts, issues, statutory provisions</li> <li>- Description of the transactions at issue and activities of the taxpayer</li> <li>- Information supporting the request</li> </ul> <p><b>MAP APA</b> - No additional documentation other than the documentation required in the course of tax audits and unilateral APAs.</p>
<b>User fees</b>	MAP: None MAP APA: fee of approximately \$750 USD
<b>Tax collection / penalty / interest</b>	MAP: No favorable treatments MAP APA - No penalties or surcharges for compensating adjustment within certain period on reciprocal basis
<b>Other dispute resolution mechanisms</b>	Protocol of the income tax treaty with USA contains arbitration clause only for interpretation of the treaty itself.
<b>Government Website</b>	<a href="http://www.sat.gob.mx/nuevo.html">http://www.sat.gob.mx/nuevo.html</a>