

## Mexico Dispute Resolution Profile

(Last updated: 14 August 2019)

### General Information

- Mexican tax treaties are available at:

<https://www.sat.gob.mx/personas/normatividad>

<https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas>

- MAP and APA request should be made to:

**Scope: For large taxpayers, including taxpayers in the upstream, midstream or downstream Oil & Gas industry (MAP & MAP APA)**

Mr. Antonio Martínez Dagnino, General Administrator for Large Taxpayers (*i.e.* Head of the Large Business & International Division)  
Av. Hidalgo 77, Módulo III, Piso 1, Col. Guerrero, Alcaldía Cuauhtémoc, Ciudad de México, 06300

**Scope: For large taxpayers, not dealing or related to upstream, midstream or downstream Oil & Gas industry (MAP)**

Mrs. Jacqueline Vargas Arellanes, Central Administrator for Legal Support and International Tax Legal Affairs  
Av. Hidalgo 77, Módulo III, Planta Baja, Col. Guerrero, Alcaldía Cuauhtémoc, Ciudad de México, 06300  
t. +52 (55) 5802 1301 / [jacqueline.vargas@sat.gob.mx](mailto:jacqueline.vargas@sat.gob.mx)

**Scope: For large taxpayers, not dealing or related to upstream, midstream or downstream Oil & Gas industry (MAP APA)**

Mr. Carlos Eduardo González Gamero, Central Administrator for Transfer Pricing Audits  
Av. Hidalgo 77, Módulo III, Piso 1, Col. Guerrero, Alcaldía Cuauhtémoc, Ciudad de México, 06300  
t. +52 (55) 5802 2384, 5802 0000 ext. 42384 / [carlos.gamero@sat.gob.mx](mailto:carlos.gamero@sat.gob.mx) / [acfpt@sat.gob.mx](mailto:acfpt@sat.gob.mx)

**Scope: For taxpayers in the upstream, midstream or downstream Oil & Gas industry (MAP & MAP APA)**

Central Administration for Tax and Legal Affairs (Hydrocarbons)  
Calle Valerio Trujano 15, Módulo VIII, Planta Baja, Col. Guerrero, Alcaldía Cuauhtémoc, Ciudad de México, 06300  
t. +52 (55), 5802 0000 ext. 42488

**Mexico Dispute Resolution Profile – Preventing Disputes**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	Information is available at SAT's official website.	<a href="https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas">https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas</a>
2.	Are bilateral APA programmes implemented? If yes:	Yes	-	-
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	Yes	In accordance with Article 34-A, second and third paragraphs of the Federal Fiscal Code: "Rulings issued in accordance with this Article may be valid regarding the fiscal year in which they are requested, the immediately preceding year, and for up to three fiscal years following that in which they are requested. Rulings may be valid regarding a longer period when they stem from a mutual agreement procedure in accordance with an international convention to which Mexico is a party." Years to be covered in a Roll-back are either subject to the terms of the treaty, or the domestic statute of limitations.	Article 34-A, second and third paragraphs of the Federal Fiscal Code can be found in page 58, in the Section "CFF", in the following website: <a href="https://www.sat.gob.mx/normatividad/27577/leyes-fiscales">https://www.sat.gob.mx/normatividad/27577/leyes-fiscales</a>

## Mexico Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
b.	<ul style="list-style-type: none"> <li>• Are there specific timelines for the filing of an APA request?</li> </ul>	Yes	<p>For MAP APAs the specific timeline depends on the terms of the treaty.</p> <p>For unilateral APAs the specific timeline is in accordance with Article 34-A, second and third paragraphs of the Federal Fiscal Code: <i>“Rulings issued in accordance with this Article may be valid regarding the fiscal year in which they are requested, the immediately preceding year, and for up to three fiscal years following that in which they are requested...”</i>.</p>	<p><a href="https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas">https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas</a></p> <p>Article 34-A, second and third paragraphs of the Federal Fiscal Code can be found in page 58, in the Section “CFF”, in the following website:</p> <p><a href="https://www.sat.gob.mx/normatividad/27577/leyes-fiscales">https://www.sat.gob.mx/normatividad/27577/leyes-fiscales</a></p>
c.	<ul style="list-style-type: none"> <li>• Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer’s request for bilateral APA assistance, publicly available?</li> </ul>	Yes	<p>In accordance with the Administrative Rule 2.12.8., taxpayers that submit a consultation related to the transfer pricing methodology used in their transactions with related parties, should provide the information and Form 102/CFF “Consultation related to the transfer pricing” included in Annex 1-A of the Administrative Rules.</p>	<p>Rule 2.12.8. of the Administrative Rules can be found in page 219 in the document “RMF 2019”, in the following website:</p> <p><a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a></p> <p>The procedure Form 102/CFF can be found in page 149, in the Section “Anexo 1-A RMF 2019”, in the following website:</p>

## Mexico Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a>
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	Yes	MAP APA: MXN \$241,513.36 (as provided by article 53-G of the Federal Fees Law) and according Article 53-H, each annual review carries a MXN \$48,302.67 fee.	Article 53-G and 53-H of the Federal Fees Law, can be found in page 54, in the following website:  <a href="http://www.diputados.gob.mx/LeyesBiblio/pdf/107_281218.pdf">http://www.diputados.gob.mx/LeyesBiblio/pdf/107_281218.pdf</a>  <a href="http://dof.gob.mx/nota_detalle.php?codigo=5547061&amp;fecha=21/12/2018">http://dof.gob.mx/nota_detalle.php?codigo=5547061&amp;fecha=21/12/2018</a>
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	No	-	-
3.	Is training provided to your officials involved in the auditing / examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	-	-
4.	Is other information available on preventing tax treaty-related disputes?	No	-	-

## Mexico Dispute Resolution Profile – Preventing Disputes

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (“Transfer Pricing Guidelines”)).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.147 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**Mexico Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	-	-
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	-	-
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	Only when taxation is not in accordance with a provision of the Convention.	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	See detailed explanation	In cases where taxpayer voluntarily requests for a statutory dispute settlement, independent from the audit and examination functions, access to the mutual agreement procedure can be limited.	-
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	Taxpayer has to justify the adjustments.	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under	Yes	It is allowed providing that the dispute has not already been decided via judicial or administrative.	-

**Mexico Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?			
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	No	It is not allowed under domestic law.	<p>Article 125, of the Federal Fiscal Code can be found in page 142, in the Section “CFF”, in the following website:</p> <p><a href="https://www.sat.gob.mx/normatividad/27577/leyes-fiscales">https://www.sat.gob.mx/normatividad/27577/leyes-fiscales</a></p>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer’s request for MAP assistance, publicly available?	Yes	As provided by rule 2.1.32. “Mutual Agreement Procedure Request Included in a Double Tax Treaty” included in the Tax Miscellaneous Regulations 2019 and Form 244/CFF “Mutual Agreement Procedure Request Included in a Double Tax Treaty” included in Annex 1-A of the Administrative Rules.	<p>Rule 2.1.32. of the Administrative Rules can be found in page 42, in the Section “RMF 2019”, in the following website:</p> <p><a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a></p> <p>The procedure Form 244/CFF can be found in page 262, in the Section “Anexo 1-A RMF 2019”, in the following website:</p>

## Mexico Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a>
14.	Are there specific timeline for the filing of a MAP request?	Yes	Depending on the time limitation of the relevant Convention, and Rule 2.1.48. “Suspension of the term for notifying the request for the initiation of a mutual agreement procedure under the second paragraph of Article 26 of the Agreement between the Government of the United Mexican States and the Government of the United States of America to Avoid Double Taxation and Prevent Tax Evasion in the Matter of Taxes on Income” included in the Tax Miscellaneous Regulations 2019 and form 249/CFF “Suspension request of the term for notifying the commencement of a friendly proceeding under the terms of the Agreement between the Government of the United Mexican States and the Government of the United States of America to Avoid Double Taxation and Prevent Fiscal Evasion in Tax Matters The Income and its Protocol” included in Annex 1-A of the Administrative Rules.	Rule 2.1.48. of the Administrative Rules can be found in page 52, in the Section “RMF 2019”, in the following website: <a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a> The procedure Form 249/CFF can be found in page 268, in the Section “Anexo 1-A RMF 2019”, in the following website: <a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a>
15.	Are guidance on multilateral MAPs publicly available?	Yes	As provided by rule 2.1.32. “Mutual Agreement Procedure Request Included in a Double Tax Treaty” included in the Tax Miscellaneous Regulations 2019 and Form 244/CFF “Mutual Agreement Procedure Request	Rule 2.1.32. of the Administrative Rules can be found in page 42, in the Section



## Mexico Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			Included in a Double Tax Treaty” included in Annex 1-A of the Administrative Rules, and Action 14: 2015 Final Report OECD and Manual on Effective Mutual Agreement Procedures (MEMAP), February 2007 Version.	<p>“RMF 2019”, in the following website:  <a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a></p> <p>The procedure Form 244/CFF can be found in page 262, in the Section “Anexo 1-A RMF 2019”, in the following website:  <a href="https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-">https://www.sat.gob.mx/normatividad/60276/resolucion-miscelanea-fiscal-</a></p> <p>Action 14: 2015 Final Report OECD in the following website:  <a href="http://www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf">http://www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf</a></p> <p>Manual on Effective Mutual Agreement Procedures (MEMAP), February 2007 Version.</p>

## Mexico Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
				<a href="http://www.oecd.org/tax/dispute/manualoneffectivemutualagreementproceduresmemap.htm">http://www.oecd.org/tax/dispute/manualoneffectivemutualagreementproceduresmemap.htm</a>
16.	Are tax collection procedures suspended during the period a MAP case is pending?	Yes	During the MAP process, tax collection procedures are suspended, as provided in article 144, first and second paragraphs of the Federal Fiscal Code.	Article 144, first and second paragraphs of the Federal Fiscal Code, can be found in page 154, in the Section “CFF”, in the following website:  <a href="https://www.sat.gob.mx/nor-matividad/27577/leyes-fiscales">https://www.sat.gob.mx/nor-matividad/27577/leyes-fiscales</a>
17.	Are there any fees charged to taxpayers for a MAP request?	See detailed explanation	MAP: None. MAP APA: \$241,513.36 (as provided by article 53-G of the Federal Fees Law).	Article 53-G of the Federal Fees Law can be found in page 54, in the following website:  <a href="http://www.diputados.gob.mx/LeyesBiblio/pdf/107_281218.pdf">http://www.diputados.gob.mx/LeyesBiblio/pdf/107_281218.pdf</a>  <a href="http://dof.gob.mx/nota_detalle.php?codigo=5547061&amp;fecha=21/12/2018">http://dof.gob.mx/nota_detalle.php?codigo=5547061&amp;fecha=21/12/2018</a>
18.	Is there any other information available on availability and access to MAP?	No	-	-

## Mexico Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	-	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	Information of average time of MAP cases concluded per year is available at SAT's official website and OECD official website.	Information is available in the Sections "Información relativa a Procedimientos de Acuerdo Mutuo" and "MAP Statistics (English)", in the following websites:  <a href="https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas">https://www.sat.gob.mx/normatividad/98105/tratados-en-materia-fiscal-y-cuestiones-relacionadastratados-en-materia-fiscal-y-cuestiones-relacionadas</a>  <a href="http://www.oecd.org/ctp/dispute/mutual-agreement-procedure-statistics.htm">http://www.oecd.org/ctp/dispute/mutual-agreement-procedure-statistics.htm</a>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	MAP: No.  MAP APA: a) No penalties will apply and surcharges may be totally or partially cancelled, as long as these charges derive from an agreement between competent	Article 21, tenth paragraph of the Federal Fiscal Code, can be found in page 27, in the Section

## Mexico Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>authorities within reciprocal basis, and said competent authorities had refunded the corresponding tax without interest payment.</p> <p>b) In all cases the tax will be updated for inflation.</p>	<p>“CFF”, in the following website:  <a href="https://www.sat.gob.mx/normatividad/27577/leyes-fiscales">https://www.sat.gob.mx/normatividad/27577/leyes-fiscales</a></p>
22.	<p>Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the annual report of the organisation?</p>	No	-	-
23.	<p>Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?</p> <p>If not:</p>	See detailed explanation	<p>Mexico has accepted arbitration clauses in some treaties; however, these clauses require the exchange of diplomatic notes in order to come into effect. Since such exchange of notes has not been carried out with any of the Mexico’s treaty partners, the SAT has not yet resolved any MAP case bilateral/multilateral MAP APA through arbitration.</p>	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?</li> </ul>	No	-	-
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	<p>We do not have a binding arbitration clause, but in some treaties we have included a voluntary arbitration clause.</p>	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law</p>	No	-	-

## Mexico Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	administrative and judicial remedies publicly available? If yes:			
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	-	-	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	In a case by case basis.	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	See detailed explanation	Not all tax treaties contain a provision that obliges the authority to make the corresponding adjustments. Additionally, some treaties contain specific situations where the corresponding adjustment cannot be applied, for example in cases of fraud or negligence.	-

**Mexico Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
27.	Is there any other information available on resolution of MAP cases?	No	-	-

## Mexico Dispute Resolution Profile – Implementation of MAP Agreements

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	-	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	-	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	When suspension requirements are fulfilled by the taxpayer.	-

**Mexico Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-