

## *First Resolution of Amendments to the Omnibus Tax Bill for 2019 and its Annexes 1 and 1-A*

Today, August 20, the “First Resolution of Amendments to the Omnibus Tax Bill for 2019 and its Annexes 1 and 1-A” (“**First Resolution**”) was published in the Official Federal Gazette, which will enter into force tomorrow, August 21.

It is important to mention that the First Resolution contains more amendments to the Omnibus Tax Bill for 2019 (“**Omnibus Tax Bill**”) than its anticipated version, which was published on the Tax Administration Service’s web page, last July 24.

In general terms, the following is relevant:

- [1] The removal of the administrative ease for the use of the corresponding software application, which allowed contractors to obtain from their third-party providers the information related to the compliance with tax obligations concerning labor-outsourcing services.

The foregoing implies that now contractors must request and obtain directly from their third-party providers electronic tax invoices (“**CFDI**”), the corresponding filed tax returns, the evidence of payment of social security dues to the Mexican Social Security Institute, and other information required by the Income Tax Law and the Value Added Tax Law. This information is of the essence in order to be able to deduct the payments made to such third-party providers and credit the transferred Value Added Tax.

- [2] Certain rules applicable to authorized suppliers for certifying CFDI were amended in order to incorporate the obligation to keep, as part of their accounting records, their clients’ certification and generation requests of CFDI. The applicable requirements for the authorized suppliers to renew their authorization’s validity term were also adjusted.
- [3] Some rules applicable to entities authorized to receive tax-deductible donations were amended, such as including as a cause for revoking their authorization the fact that its legal representatives, partners or associates, or any member of the Board of Directors or Administration, have been members of another entity whose authorization has been revoked.
- [4] Modifications to the rules applicable to the northern border tax incentives Decree, primarily regarding the process of registration, renewal and cancelation in the tax incentive beneficiaries’ registry in relation to Income Tax, as well as amendments to the real-time verification program provisions.



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Sincerely,

*Von Wobeser & Sierra, S.C.*

Mexico City, August 20, 2019.