

Companies Certified under VAT and IEPS category are charged with new fees

The Tax Administration Service (SAT) published on its webpage today a minisite related to the “*Payment of Fees of Certified Companies*”, through which it intends to charge, retroactively and into the future, the companies *Certified under VAT and IEPS* category with certain fees. In effect, SAT considers that these companies have been obligated to pay annual fees from the moment they obtained their certification and for its entire duration. The “defaulting” companies may pay the fees with the applicable adjustments for inflation and surcharges.

The legality of this determination is very doubtful since the payment of the fees SAT refers to was not designed to be applicable to companies with *Certification under VAT and IEPS category*, but for the old certified companies, now “*Authorized Economic Operator*”. The amounts of the fees to pay per fiscal year, subject to adjustment for inflation and surcharges as applicable, are the following:

| FISCAL YEAR | FEE |
|-------------|--------------|
| 2015 | \$ 24,506.67 |
| 2016 | \$ 25,048.27 |
| 2017 | \$ 25,874.86 |
| 2018 | \$ 27,590.36 |
| 2019 | \$ 28,889.87 |
| 2020 | \$ 29,747.90 |

The minisite is at the following link <http://omawww.sat.gob.mx/pdec/Paginas/index.html>. Should you have any question or comment in this regard, please let us know.

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Mexico City, August 5, 2020.

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