Multimillion-Peso Tax Contingency Favorably Resolved Through a Conclusive Agreement

We are pleased to share a significant achievement by our tax controversy team: the favorable resolution of a particularly complex tax matter.

After more than a year of intensive work, multiple working sessions, and complex technical negotiations, our team successfully assisted one of our clients in entering into a Conclusive Agreement with the Mexican Tax Administration Service ("**SAT**") in a proceeding before the Mexican Taxpayer Ombudsman ("**PRODECON**"), in connection with a Mexican Income Tax and Value Added Tax audit for the 2019 tax year.

Specifically, SAT's audit findings concerned, among other issues, the deductibility of several categories of expenses associated with the client's operations. The tax audit also addressed the proper determination of the balances of the Contributed Capital Account ("**CUCA**") and the Net Tax Profit Account ("**CUFIN**").

Through the strategy pursued during the Conclusive Agreement proceeding, our team rebutted certain audit findings and resolved others, all of considerable financial significance to the client. Our team also secured SAT's acknowledgment that the expenses at issue were deductible and that the CUCA and CUFIN balances had been properly determined.

This result demonstrates the strategic value of Conclusive Agreements and of a timely, technically rigorous defense in resolving disputes arising from SAT's exercise of its audit powers. These proceedings can yield technically sound solutions that provide our clients with legal certainty and avoid protracted litigation.

With this achievement, our firm reaffirms its position as a leader in resolving complex tax disputes through Conclusive Agreement proceedings before PRODECON.

If your company is undergoing a tax audit or wishes to evaluate whether a Conclusive Agreement would be an appropriate means of addressing SAT audit findings, we are available to provide strategic legal counsel.

Alejandro Torres, Partner
+52 55 5258-1030 | ajtorres@vwys.com.mx

Luis Enrique Torres, Partner
+52 55 5258-1030 | ltorres@vwys.com.mx

SINCERELY

VON WOBESER Y SIERRA, S.C.

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