



2017 – 4 Tax Consulting



## **Rules for filing of the Master, Local and Country by Country annual informative returns**

On April 3, 2017, the Mexican Taxpayers' Ombudsman (PRODECON) announced the final report and the results obtained in the public consultation carried out of the administrative rules drafted by the Mexican Tax Administration Service (SAT), in order to establish the criteria for the filing of the annual informative returns of related parties referred to in article 76-A of the Mexican Income Tax Law in force.

The results obtained in the public consultation are grouped in 13 essential achievements, including the elimination of certain requirements of the Local informative return and the recognition of the validity of the Master report prepared by the non-Mexican holding company with a subsidiary in Mexico, even if such report is issued in English.

The document includes a hyperlink to the latest version of the rules for the filing of the informative returns of related parties (Master, Local and Country by Country). It is understood that these rules will be published by the SAT.

Attached are the hyperlinks containing the final report of the results of the public consultation, as well as the latest version of the rules for the filing of the informative returns already mentioned.

[Final report on the results of the public consultation](#)

[Rules for submitting informative returns](#)

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**Support Information (1)**  
**Support Information (2)**

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