



SAT

Servicio de Administración Tributaria

Technical sheet

Mexico

Last update: 9 February 2012

Competent Authority	<p>Mr. Juan Carlos Rizo León General Administrator for Large Taxpayers (i.e., Head of the Large Taxpayers Division) (MAP & MAP APA) Av. Hidalgo 77, Módulo III, Piso 1 Col. Guerrero, Deleg. Cuauhtémoc México, D.F., 06300</p> <p>Mr. Jorge Eduardo Correa Cervera Central Administrator for International Tax Legal Affairs (MAP) Av. Hidalgo 77, Módulo III, Planta Baja Col. Guerrero, Deleg. Cuauhtémoc México, D.F., 06300 t. +52 (55) 5802 2313, 5802 1934 jorge.correa@sat.gob.mx</p> <p>Mr. Luis Eduardo Natera Niño de Rivera Central Administrator for Transfer Pricing Audit (MAP APA) Valerio Trujano 15, Módulo VIII, Piso 5 Col. Guerrero, Deleg. Cuauhtémoc México, D.F., 06300 t. + 52 (55) 5802 2384, 5802 2481 luis.natera@sat.gob.mx</p>
Organization	Within the General Administration for Large Taxpayers, of the Tax Administration Service: - MAP: Central Administration for International Tax Legal Affairs. - MAP APA: Central Administration for Transfer Pricing Audit.
Scope of MAP & MAP APA	- To solve double taxation of a particular taxpayer. - To discuss the interpretation or application of the relevant Convention.
Domestic guidelines & administrative arrangements	- Articles 21, 34-A and 37 of the Federal Fiscal Code. - Articles 2, 3, 4, 5 and 217 of the Income Tax Law. - Article 13 of the Federal Law of Procedure of Administrative Litigation.
Time for filing	Depends on the time limitation of the relevant Convention.
Form of request	As provided by the OECD online Manual on Effective Mutual Agreement Procedures (MEMAP), February 2007 version.

Documentation requirement	As provided by the OECD online Manual on Effective Mutual Agreement Procedures (MEMAP), February 2007 version.
User fees	- MAP: None. - MAP APA: MXN \$11,238.02 (updated amount, as provided by Annex 19 of 2012 Administrative Regulations, regarding article 53-G of Federal Duties Law).
Tax collection / penalty / interest	- MAP: None. - MAP APA: No penalties or surcharges for compensating adjustment within certain period on a reciprocal basis. Otherwise, the tax updated with the inflation rate, and surcharges will apply.
Other dispute resolution mechanisms	None.
Government Website	http://www.sat.gob.mx