

**IMPORTANT  
INFORMATION!**

# **Newsletter**

**Publication of the 1st  
Resolution amending RMF  
2021.**

*DOF may 03, 2021*



## PAC newsletter

On May 3, 2021, the **First Resolution of Amendments to the Miscellaneous Tax Resolution for 2021** was published in the DOF. It incorporates what was already published on the SAT's website in the advance versions of such resolution, in addition to some modifications that had not been included in such advance versions.

In this publication, **the SAT changes the way of issuing these resolutions**, and in accordance with the provisions of Article 5 of the Federal Taxpayers' Rights Law, **now publishes the texts that are amended, added or repealed of the rules**, in its First Resolution, while in a Second Resolution it **publishes the complete texts of the rules that are added or amended**.

*"The tax authorities shall provide taxpayers with the necessary assistance and information regarding their rights and obligations in tax matters. Likewise, and without prejudice to the provisions of Article 33 of the Federal Tax Code, the tax authorities must publish the updated texts of the tax regulations on their web pages, as well as answer tax queries in a timely manner. Taxpayers that adhere their actions to the terms established in the criteria issued by the tax authorities, which are published in the Official Gazette of the Federation, will be exempt from tax liability. "*

**(emphasis added)**

Among the modifications included **in this resolution are changes to the rules that regulate the operation of the PACs**. These are the main changes:

- This Resolution formalizes the publication of the amendments to Annex 29 that had been published in advance on the SAT's website. (Third and Fifth Resolutions).
- The duration of the authorization of CFDI certification providers and of the renewals of these authorizations is modified, decreasing them from two to one year. In this way, the authorizations will be effective as of the day following the day in which the authorization is notified and during the following fiscal year.
- In the case of authorization renewals, these may be requested in the month of August of the last year of validity of the authorization and for one more fiscal year. (rules 2.7.2.3, first paragraph and 2.7.2.4, first paragraph).



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- Regarding the obligation of PACs to return the validated CFDI to taxpayers, it is specified that this validation must also be made in accordance with the provisions of Annex 29. (Section VIII, rule 2.7.2.8).
- It is specified that the characteristics and specifications for sending CFDIs to the SAT are contained in Annexes 20 and 29 (section IX, rule 2.7.2.8).
- It is specified that the: Guidelines for the graphic use of the logo for authorized CFDI certification providers and functional requirements, general services and minimum service levels", is contained in Annex 29 (fraction XXI, rule 2.7.2.8).
- Regarding the obligations of PACs in the certification process, the express mention of "the validations contained in Annexes 20 and 29" is added as additional to those contained in article 29, second paragraph, section IV, paragraph a) of the CFF (second paragraph, rule 2.7.2.9).
- Regarding the causes for revocation contained in the RMF, it is eliminated as a cause for revocation the case in which the SAT detects that the version number of the standard under which the document and its complements are expressed is not correctly validated as being in force. (section VII, paragraph A, rule 2.7.2.12).
- In the case of providers of certification and generation of CFDI for the primary sector, the duration of the authorization and its renewal is also reduced, with the former being valid for the fiscal year in which the authorization is granted and for the immediately following fiscal year, and the latter being valid for the month of August of the last year in which the authorization is valid, these providers may request the renewal for one more fiscal year. Rules 2.7.4.7 and 2.7.4.8).
- The same reduction in the duration of the period of PAC authorizations and renewals was also applied to similar providers of certification for the reception of digital documents. (rules 2.8.2.4 and 2.8.2.5).

**In the following link you can consult the complete text of the First Resolution of Modifications to the Miscellaneous Resolution for 2021:**

- ❖ <https://www.sat.gob.mx/cs/Satellite?blobcol=urldata&blobkey=id&blobtable=MungoBlobs&blobwhere=1579314732150&ssbinary=true>

