

KPMG AEOI Updates & Tracking Service

FATCA/CRS Alert

Date:	31 January 2022
Alert Type:	Document
Country:	Mexico
Regime:	FATCA/CRS
Document Type:	Regulations

Mexico: Amendment to CRS Regulations and Publication of Miscellaneous Tax Resolution for 2022

On 13 January 2022, the Mexican Tax Authority published an amendment to Annex 25-Bis of the Miscellaneous Tax Resolution for 2020. The amendment includes the following changes:

- Updated the definition of “excluded accounts” to remove the following subsections from Paragraph (C)(17)(g) of Section VIII:
 - Personal Retirement Plan accounts; Subsection (i)
 - Retirement Insurance premiums; Subsection (ii)
 - Voluntary contributions managed by Fund Managers for Retirement; Subsection (iii)(bb)
- Updated the reference to the rules section of the Miscellaneous Tax Resolution in the first part of the document “General Obligations and Procedures for the Identification and Reporting of Reportable Accounts”.

Additionally, on 27 December 2021, the Mexican Tax Authority published an updated version of Miscellaneous Tax Resolution for 2022. The new version does not include any updates related to FATCA and CRS; however, the numbering sequence has been updated, moving the section related to the reporting deadline for FATCA and CRS to 2.9.12. The content and deadline of 31 August remains same.

Mexico Contacts:



Israel Alvarez

Partner

jalvarez@kpmg.com.mx

References (Spanish): [CRS Regulations Amendment](#) [PDF 106KB], [Resolución Miscelánea Fiscal para 2022](#)

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

[kpmg.com/socialmedia](#)



Contact us

Cyrus Daftary
Principal
+1 212 954 6096
cdaftary@kpmg.com

Laurie Hatten-Boyd
Principal
+1 206 213 4001
lhattenboyd@kpmg.com

[www.kpmg.com](#)

© 2022 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. NDP144698-1A

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

In preparing this information, we consulted tax authorities' official releases that are subject to change, retroactively, prospectively, or both, and any such changes could affect the information stated herein. The advice or other information in this document was prepared for the sole benefit of KPMG's client and may not be relied upon by any other person or organization. KPMG accepts no responsibility or liability in respect of this document to any person or organization other than KPMG's client. The following information is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.