

KPMG AEOI Updates & Tracking Service FATCA/CRS Alert

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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.

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

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