



GMS Flash Alert



2021-123 | April 27, 2021

Mexico - COVID-19: Income Tax Return Filing One-Month Extension

Mexico's tax authority has extended the deadline to file 2020 Mexican annual income tax returns for individuals to May 31, 2021.¹ The original deadline was April 30, 2021.

The extension measure has not been published in the country's official gazette (*Diario Oficial de la Federación*) – only an "anticipated" version has been published, which means it is not yet enacted. However, the tax authority's communications as featured on its website and social media, as well as the due date shown when the payment reference number is provided after filing the tax return, indicate May 31 as the deadline.

WHY THIS MATTERS

The extended deadline provides relief to taxpayers who are not able to meet the original deadline due to the ongoing COVID-19 pandemic. The Mexican tax authority has expressed that it will continue supporting social distancing and stay-at-home initiatives.

Last year there was a similar measure due to the pandemic whereby the deadline was extended two months. It is noteworthy that last year the tax authority announced the extension on April 22, 2020, but publication of the measure in the official gazette did not happen until May 12, 2020 (after the original deadline).

FOOTNOTE:

1 According to the “1st Resolution of Modifications to the Miscellaneous Regulations for 2021” (*Primera Resolución de Modificaciones a la Resolución Miscelánea Fiscal para 2021*), 5th anticipated version, published by the Mexican tax authority on its website.

See *versiones anticipadas de la Resolución Miscelánea Fiscal*: <https://www.sat.gob.mx/normatividad/23669/versiones-anticipadas-de-las-rmf> . And see the webpage *Declaración Anual 2020 de personas físicas, del 1 de abril al 31 de mayo* for additional information: <https://www.gob.mx/sat/prensa/declaracion-anual-2020-de-personas-fisicas-del-1-de-abril-al-31-de-mayo-053-2021> .

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Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Mexico:

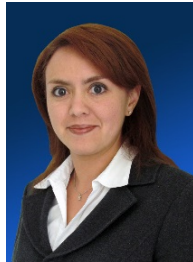


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