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M U E L L E R

Certain date requirement for tax purposes

Through thesis contradiction resolution no. 203/2019, the Second Chamber of the Supreme Court of Justice of the Nation (SCJN) concluded that all private documents that must be kept and submitted by taxpayers as fiscal support of the acquisition of goods or the execution of contracts or transactions shall reflect a certain date.

Such criterion, mandatory as of December 9, requires taxpayers to notarize or register all legal acts that they intend to assert before the authority, in order to demonstrate that they have fulfilled their tax obligations, especially during an audit procedure.

In this regard, according to the SCJN, documents will be deemed to have a certain date in any of the following scenarios:

1. When registered in the Public Registry of Property.
2. As of the date on which they are presented before a notary public.
3. As of the date of the decease of any of the signatories.

Although the certain date requirement originates from civil law and is not provided for in tax legislation, the SCJN considered that to give evidentiary value to private documents and prevent fraudulent or malicious acts, such requirement shall also be enforceable for tax purposes. In this way, the authority will be able to verify the legitimacy of transactions executed by taxpayers, as well as the time when they were actually carried out.

For the full resolution, please click on the link below:

<https://sjf.scjn.gob.mx/sjfsist/paginas/DetalleGeneralV2.aspx?>

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