

## TAX NEWSFLASH

### General Criteria and Operational Guidelines for the Promotion of Productive Investment and Tax Compliance

On May 4, 2026, the Executive Branch published the “Agreement issuing general criteria and operational guidelines of an advisory nature for the promotion of productive investment and tax compliance” in the Official Gazette of the Federation (the “[Agreement](#)”). The Agreement aims to strengthen legal certainty, administrative efficiency, and the promotion of productive investment through advisory criteria that guide the Tax Administration Service (“[SAT](#)”) in tax matters.

#### 1. Key Points of the Agreement

*The Agreement establishes twelve advisory criteria, among which the following stand out:*

1. **Concentrated comprehensive audit.** The SAT will prioritize a single comprehensive audit per fiscal year and taxpayer, using representative samples, and will avoid simultaneous audits of different fiscal years.
2. **Legal certainty and non-retroactivity.** The SAT will conduct audits in accordance with legal deadlines and procedures, observing the principle of non-retroactivity in audit criteria and respecting statute of limitations periods.

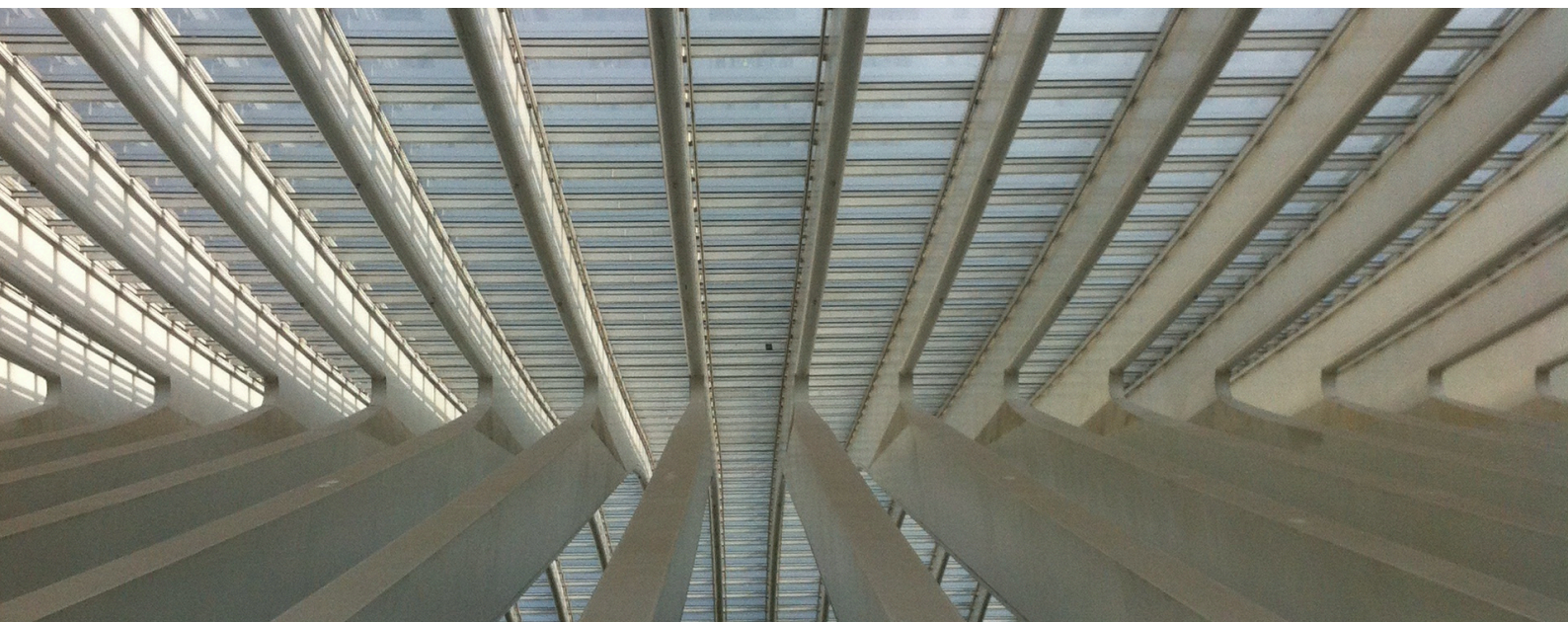
3. **Digital seal restrictions as a last resort.** The SAT will use measures restricting digital seal certificates and canceling registrations only as a last resort, prioritizing preventive actions and guaranteeing the right to a hearing.
4. **Administrative simplification and refunds.** The SAT will promote simplification to expedite RFC registration and e-signature issuance, as well as optimize refund processing times for favorable balances.
5. **Tax proportionality and system failures.** The tax authority will observe the principle of tax proportionality as set forth in the Mexican Constitution. Additionally, when taxpayers demonstrate that institutional system failures prevented timely compliance with tax obligations, the authority will refrain from imposing penalties attributable to such failures.
6. **Regularization and Taxpayer Defense Ombudsman.** The SAT will promote expedited assistance mechanisms for taxpayers affected by seal restrictions or registration cancellations, as well as the institutional strengthening of PRODECON.

## 2. Benefits and Opportunities

The Agreement sends positive signals to taxpayers and investors. The commitment to conduct a single comprehensive audit per fiscal year reduces operational uncertainty and compliance costs, which is particularly relevant for companies with complex operations that have faced concurrent audits.

The policy of using digital seal restrictions only as a last resort represents a significant shift, given that canceling seals prevents taxpayers from issuing tax receipts and, consequently, from invoicing commercial transactions.

The acknowledgment that the authority will not impose penalties for institutional system failures is relevant, given that taxpayers have historically faced fines and surcharges due to SAT system outages or platform failures such as the Tax Mailbox (*Buzón Tributario*). Additionally, the SAT will optimize refund processing times for favorable balances.



### 3. Challenges and Considerations

The main challenge of the Agreement lies in its legal nature. Because the criteria serve as advisory and programmatic guidelines, they do not create enforceable subjective rights. The Agreement states that it does not limit, waive, or modify the SAT's powers, and the SAT retains its full authority to exercise its attributions.

The Agreement does not establish accountability mechanisms or consequences for non-compliance. The criteria constitute administrative policy directives; their non-compliance would not per se nullify tax audit actions, unless the taxpayer demonstrates a violation of rights established in applicable legislation.

Finally, the intention to strengthen PRODECON by placing it under the Ministry of Anti-Corruption and Good Governance could pose a risk to its autonomy as the body responsible for defending taxpayers against Executive Branch authorities; as well as eliminate its role as an impartial body responsible for mediating tax disputes between taxpayers and the State.

We invite you to reach out to your usual contacts at Ritch Mueller to discuss any matters described in this note. To that end, we make available our email address [contacto@ritch.com.mx](mailto:contacto@ritch.com.mx) through which we can direct your inquiry to the appropriate members of our team.