

IFA Mexico: 2020 International Taxation webinar series and next events

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First webinar's overview

On August 25, 2020, IFA Mexico's 2020 international taxation webinars were launched as a series of five different sessions addressing several international tax subjects closely related to the latest Mexican tax reform.

During the first session, Arturo Pérez Robles, member of IFA and founding partner of *Pérez Robles Abogados*, Carlos Romero Arana and Víctor Manuel Martínez Contreras, Mexico's Tax Attorney and Deputy Attorney, respectively, analyzed the authorities' position against aggressive tax planning and tax fraud.

Regarding criminal tax policy, the Tax Attorney commented that the 2020 criminal tax reform, pushed by the current administration, seeks to prevent companies from performing transactions without substance, and taxpayers from committing tax crimes since the new rules allow, in certain cases, to parallel tax fraud with organized crime and implement preventive detention for qualified crimes that pose a threat to national security.

In connection with fraud against the law and the application of the new Mexican GAAR, it's the opinion of the Office of Mexico's Tax Attorney that the application of administrative rules doesn't necessarily mean an exemption from future prosecution, and that the tax and criminal matters shall be deemed independently.

Regarding reportable schemes, Mexico's Tax Attorney pointed out that: (i) although the information disclosed by taxpayers and advisors will not be the basis of a criminal complaint, it may be used in future tax audits, and (ii) the disclosure of a scheme that implies the setup of a tax crime will not be presumed in good faith.

As a closing statement, the Office of Mexico's Tax Attorney called tax advisors to act ethically and responsibly in order to avoid sanctions both for them and for the taxpayers involved.

Events to come

The following four webinars will take place on September 1, 8, 17 and 22. They will cover topics on the limitation of interests' deductibility, reportable schemes, Mexican GAAR, taxation in the digital economy and fiscal transparency.

WIN IFA Mexico will have its monthly session on September 10th to discuss the tax authorities' audit faculties and its criminal implications. The panelists will be Mrs. Diana

Bernal (former Mexican taxpayers' Ombudsman) and Mr. Alejandro Ramírez Verdugo (Criminal Attorney, Partner at RMG).

IFA members (and non-members for the international taxation series) are most welcome to join these events alongside highly experienced tax practitioners. Please send an e-mail to administracion@ifamexico.com.mx to register.

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