



**HACIENDA**  
SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO



**SAT**  
SERVICIO DE ADMINISTRACIÓN TRIBUTARIA

# **Technical Sheet**

## Mutual Agreement Procedure



<b>Competent Authority</b>	<p>Mr. Armando Ramírez Sánchez General Administrator for Large Taxpayers (i.e. Head of the Large Business &amp; International Division) (MAP &amp; MAP APA) Av. Hidalgo 77, Módulo III, Piso 1 Col. Guerrero, Alc. Cuauhtémoc Ciudad de México, 06300</p> <p>Central Administrator for Legal Support and International Tax Legal Affairs (MAP) Av. Hidalgo 77, Módulo III, Planta Baja Col. Guerrero, Alc. Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 5802 2082 / <a href="mailto:mapsmexico@sat.gob.mx">mapsmexico@sat.gob.mx</a></p> <p>Mr. Carlos Eduardo González Gamero Central Administrator for Transfer Pricing Audits (MAP APA) Av. Hidalgo 77, Módulo III, Piso 1 Col. Guerrero, Alc. Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 5802 2384 <a href="mailto:carlos.gamero@sat.gob.mx">carlos.gamero@sat.gob.mx</a> / <a href="mailto:acfpt@sat.gob.mx">acfpt@sat.gob.mx</a></p> <p>Central Administrator for Tax and Legal Affairs (Hydrocarbons) (MAP &amp; MAP APA) Av. Hidalgo 77, Módulo III, Planta Baja Col. Guerrero, Alc. Cuauhtémoc Ciudad de México, 06300 t. +52 (55) 5802 2125 / <a href="mailto:mapsmexico@sat.gob.mx">mapsmexico@sat.gob.mx</a></p>
<b>Organization</b>	<p>Within the General Administration for Large Taxpayers of the Tax Administration Service:</p> <ul style="list-style-type: none"><li>- MAP: Central Administration for Legal Support and International Tax Legal Affairs.</li><li>- MAP APA: Central Administration for Transfer Pricing Audits.</li></ul> <p>Within the General Administration for Hydrocarbons of the Tax Administration Service:</p>



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	- MAP & MAP APA for taxpayers in the upstream, midstream or downstream <sup>1</sup> Oil & Gas industry: Central Administration for Tax and Legal Affairs (Hydrocarbons).
<b>Scope of MAP &amp; MAP APA</b>	- To solve double taxation issues of a particular taxpayer. - To discuss the interpretation or application of the relevant Convention.
<b>Domestic guidelines &amp; administrative framework</b>	- Articles 17-A, 18, 18-A, 21, 30, 34-A, 37, 67, 69-H, 70-A, 74, 125, 134, 141, 142 and 146 of the Federal Tax Code (FTC). - Articles 2, 3, 4, 179, 180, 181 and 184 of the Income Tax Law. - Article 64 of the Hydrocarbons Revenue Law. - Article 53-G of the Federal Fees Law. - Double Taxation Conventions on Income and on Capital. - Tax Miscellaneous Regulations 2023: Rule 2.1.30. "Mutual Agreement Procedure Request Included in a Double Taxation Convention". - Appendix 1-A of the Tax Miscellaneous Regulations 2023: Form 244/CFF "Mutual Agreement Procedure Request Included in a Double Taxation Convention". - MAP Guidance: Mutual Agreement Procedure Included in a Double Taxation Convention in force and signed by Mexico (MAP).
<b>Time for filing</b>	Depending upon the time limitation established in the applicable Double Taxation Convention.
<b>Form of request</b>	As provided by Form 244/CFF "Mutual Agreement Procedure Request Included in a Double Taxation Convention" included in Appendix 1-A of the Tax Miscellaneous Regulations for 2023.
<b>Documentation requirement</b>	As provided by Tax Miscellaneous Regulations 2023: Rule 2.1.30. "Mutual Agreement Procedure Request Included in a Double Taxation Convention" and Form 244/CFF "Mutual Agreement Procedure Request Included in a Double Taxation Convention", included in Appendix 1-A of the Tax Miscellaneous Regulations for 2023.
<b>User fees</b>	- MAP: None. - MAP APA: Taxpayers must pay the fee established in article 53-G of the Federal Fees Law.
<b>Interest and inflation</b>	- MAP APA: a) Surcharges arising from an adjustment to prices or amounts of consideration in transactions between related parties, may be totally or partially reduced, provided that the reduction derives from a competent authority agreement with the authorities of a country with which a double taxation treaty is in force, on a reciprocal basis and said authorities have refunded the corresponding tax without payment of interest amounts (article 21 of the FTC). b) In all cases, the tax will consider inflation according to article 17-A of the Federal Tax Code.
<b>Penalties</b>	The reduction of penalties is not applicable when the administrative act related to the imposition of the sanction in question, is the subject of a MAP request. If, so, the reduction of penalties will have no effect (articles 70-A and 74 of the FTC).
<b>Guarantee the tax interest</b>	It is appropriate to guarantee the tax interest when a MAP is directly requested (article 142 of the FTC).
<b>Conclusive Agreements</b>	As provided in article 69-H of the Federal Tax Code, a MAP request will not proceed in cases where a conclusive agreement has been reached between taxpayer and tax administration.

<sup>1</sup> Midstream and downstream as of November 15<sup>th</sup>, 2016.



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<b>Other dispute resolution mechanisms</b>	None.
<b>Government Website</b>	<a href="https://www.sat.gob.mx/home">https://www.sat.gob.mx/home</a>