

Tax Insights Newsletter / December 12th, 2024

In
Summary

In Detail

Non-Business Days of the Tax Administration Service (SAT)

Through the Third Amendment to the Miscellaneous Tax Resolution (MTR) in effect for 2024, the non-business days of the Tax Administration Service (SAT) for December 2024 have been announced.

I. Key Highlights

On December 12th, 2024, the Third Amendment to the Miscellaneous Tax Resolution (MTR) in effect for 2024 was published in the Official Gazette of the Federation.

This resolution includes amendments and additions to various general rules, as well as updates to approved official forms. Noteworthy updates include the notification requirement for submitting the tax report on the sale of shares and the cover letter for said tax report.

Additionally, modifications were announced to various procedural forms contained in Annex 1-A and changes to Annex 14 of the MTR, which includes the List of Authorized Civil Organizations and Trusts to Receive Donations.

Specifically, a key amendment was made to Rule 2.1.6., which establishes that the second general vacation period for the Tax Administration Service (SAT) in 2024 will run from December 23 to December 31, 2024. It is important to note that, in prior years, this vacation period generally spanned two weeks rather than one.

In light of this change, we recommend taking precautions to account for the shortened timeframes for responding to requirements, invitation letters, notifications, and/or any other actions carried out by the SAT.

Furthermore, it is critical to emphasize that failing to address notifications issued by the Tax Authority in a timely and proper manner may result in fines, economic penalties, or even the loss of the right to recover previously requested tax refunds.

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