

## Tax Insights Newsletter / July 15th, 2024

In specific

**You can obtain the list of third parties who reported you as a supplier in the DIOT to address alleged inconsistencies determined by the SAT.**

In detail

PRODECON became aware of the issues faced by taxpayers due to invitation letters issued by the SAT concerning alleged discrepancies detected between the amount of VAT declared and the amount reported by third parties in the DIOT.

### Key Points

Recently, the SAT has issued communications, emails, and invitation letters to taxpayers, indicating alleged discrepancies between the amount of taxable transactions declared for VAT purposes and the amount reported by their clients in the Informative Return of Transactions with Third Parties (“DIOT”).

In this context, the invitation issued by the SAT does not include the detailed list of third parties reporting the taxpayers as their supplier in the DIOT. This means there are insufficient elements to adequately address these invitations.

As a result, PRODECON requested that the SAT inform the taxpayers of the third parties who reported transactions in the DIOT that led to the alleged inconsistencies. In response, the SAT stated that if individuals are unaware of the third parties who reported them as suppliers in the DIOT, they may request this information through the procedure for clarification of communications regarding inconsistencies within the framework of deep surveillance.

If you have received an invitation letter or communication regarding alleged discrepancies between the declared taxable transactions and those reported by third parties in the DIOT, we recommend requesting from the SAT the detailed transactions reported by those third parties to reconcile the declared amount with the amount provided by the Authority, thus giving a clear response to the SAT.

For more information, please refer to the PRODECON communication at the following link:

<https://www.gob.mx/prodecon/articulos/prodecon-te-informa-371053?idiom=es>

Contact our specialists for further information:

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