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EY TAX Flash

墨西哥将外包法案立法行动推迟到 2021 年

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2020 年 12 月 9 日，墨西哥总统 Andrés Manuel López Obrador 向公众宣布墨西哥政府和商界和劳工界的一项共识，对在 2020 年 11 月 12 日引进的外包法案的深入讨论和立法行动推迟到 2021 年 2 月。尽管政府已经宣布这项共识，但私营部门(劳工组织和商界)是否同意仍不明确。这项外包提案将禁止个人和公司提供外包服务。想了解更多和该法案的相关信息，请查阅安永在 2020 年 11 月 16 日发布的全球税务快报，墨西哥引进法案修改劳动法 and 税法禁止外包。

根据协议，各方已承诺解决当前人员外包中存在的滥用情况。该协议承认，不允许外包安排引起了对利润分享的担忧，需要更多的时间来妥善解决这些问题。具体来说，各方需要时间来确保利润分享体系是公平的，公正的，避免利润分享支付的自由仲裁权(例如，利润分享是基于法律而定的)。

该协议还规定，墨西哥社会保障局和墨西哥税务局将检查人事服务公司。如果发现违规行为或可能发犯罪行为，将进行行政或刑事处分。

尽管对该法案的立法行动暂缓至 2021 年 2 月，但目前没有迹象表明该法案将不会颁布。因此，企业应继续评估该法案将如何影响其运营。如先前的税收快报所述，企业可能需要进行重组以遵守新规则。目前尚不清楚该法案何时生效，考虑到这些讨论将于明年 2 月举行。

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