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## EY TAX Flash

# 墨西哥国会通过 2022 年税务改革

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国会两院在快速通道中批准了 2022 年经济提案。经济提案包含税收改革，其重点是消除在纳税人看来被滥用的立法漏洞。公司应评估是否需要<sup>1</sup>对现有结构进行增强或修改。

经国会下议院事先批准，墨西哥参议院于 2021 年 10 月 26 日迅速批准了安德烈斯·曼努埃尔总统的 2022 年经济提案，其中包括税收法和税收改革。国会没有对原始提案进行重大修改。根据法案的解释性说明，税制改革的重点是弥补纳税人认为存在滥用的立法漏洞。它还将在审计过程中授予墨西哥税务机关（其西班牙语首字母缩写词为 SAT）额外的收集工具和权力，以追溯挑战交易的实质和商业目的。

总统将会很快签署并公布税法改革立法。此次税法改革将在 2022 年 1 月 1 日生效。

这次税改将：

- 修改转让定价规则，允许加工厂有资格获得常设机构豁免
- 修订资本弱化规则
- 扩大背对背贷款的定义以包括任何缺乏商业目的的交易
- 限制非监管特殊目的金融机构(SOFOM)的利益
- 要求纳税人在国内重组、分拆和合并以及这些交易的额外报告方面具有有效的商业目的

如果您有任何问题，可以与安永团队的这些同事联系：

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For more information about our organization, please visit [www.ey.com/mx](http://www.ey.com/mx)

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