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EY TAX Flash

2022 년 세제개혁 멕시코 의회 승인

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멕시코 연방 의회는 2022 년 경제 정책안을 신속한 절차로 승인했습니다. 경제 정책안에는 납세자가 악용하고 있다고 생각되는 법의 허점을 없애는 것에 중점을 둔 세제 개혁이 포함되어 있습니다. 기업은 기존 구조를 강화하거나 수정해야 하는지 평가해야 합니다.

2021 년 10 월 26 일, 멕시코 상원은 하원의 승인을 받아 안드레스 마누엘 대통령의 2022 년 경제제안을 신속하게 승인했습니다. 이 경제 정책안에는 세법과 세제개혁이 포함되어 있습니다. 의회는 원안에 큰 변화를 주지 않았습니다. 이 법안의 주석에 따르면 세제 개혁은 납세자의 악용이 지적되는 법의 허점을 막는데 중점을 두었습니다. 또한 멕시코 세무 당국(스페인어로 약칭 SAT)에 추가 징수수단을 부여하고 세무조사시 거래의 실질 및 사업 목적에 대해 소급하여 이의를 제기할 권한을 부여하게 됩니다.

대통령은 빠른시일내에 세제 개혁 법안에 서명하고 공표할 예정입니다. 이 세제 개혁은 2022년 1월 1일부터 시행됩니다.

주요 내용은 다음과 같습니다:

- 마킬라도라 대상 이전가격 세제 개정
- 과소자본세제 개정
- Back-to-Back 대여의 정의를 확대하여 사업목적이 부족한 거래도 대상에 포함
- 규제외 특별목적 금융기관(통칭 'Non-Regulated SOFOM')에 대한 혜택 제한
- 국내 구조조정 및 스핀오프, 합병에 대해 납세자에게 타당한 사업목적 증명을 요구하고 거래에 대한 추가 보고 요구

상기와 관련하여 문의사항이 있으실 경우, 아래 담당자에게 연락을 부탁드립니다.

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About EY's Tax Services

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For more information about our organization, please visit www.ey.com/mx

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