

VI

Appendix.

TAXPAYER ADVOCACY AGENCY'S ORGANIC LAW

(Published in the Official Gazette of the Federation on September 4, 2006)

At the margin the Mexican Coat of Arms reading: United
Mexican States. - Presidency of the Republic.

VICENTE FOX QUESADA, President of the United
Mexican States, to the people, informs:

That the Honorable Congress of the Union has attentively
submitted to my consideration the following.

DECREE

THE GENERAL CONGRESS OF THE UNITED

MEXICAN STATES DECREES:

**THE ISSUE OF THE TAXPAYER ADVOCACY
AGENCY'S ORGANIC LAW**

CHAPTER I

GENERAL PROVISIONS

1- PURPOSE OF THE LAW

This Law is of public order, for application in the entire domestic territory, having as purpose regulating Taxpayer Advocacy Agency organization and operation in order to guarantee taxpayer's right to be granted justice on tax matters at federal level, by providing advisory, representation and defense, complaint management and the issuing of recommendations in the terms established by this ordinance.

2- AGENCY'S NATURE

The Taxpayer Advocacy Agency is a decentralized public entity, non-sectored, with own legal capacity and patrimony, as well as technical, functional and managerial autonomy.

BUDGETARY AUTONOMY

The Taxpayer Advocacy Agency's budget draft will be prepared by the Agency itself, subject to provisions contained in the Federal Treasury Preliminary Budget and Accountability Law and will be submitted to the consideration, in terms of general criteria of economic policy, in the Federal Disbursement Preliminary Budget. Following approval of the budget, the Agency will be free to exercise.

MINIMUM BUDGET

The budget assigned to the Taxpayer Advocacy Agency will under no event be lower than the budget assigned during the immediately prior year.

3- GRATUITOUS SERVICES

(1¹) Services regulated by this Law will be gratuitously rendered under integrity, honesty and professional principles. As to representation services referred to under Fraction II of Article 5, they will only be rendered when the amount of the matter does not exceed thirty times the annual minimum wages for Mexico City.

Representation services referred to in the above paragraph may be rendered without first having to exhaust the investigation process referred to under Fraction III of Article 5 hereof.

¹ We recommend that you bear in mind that the Executive Order that declares certain provisions of the Mexican Constitution with regard to de indexing the minimum wage, as reformed or added, was published in the Official Gazette of the Federation on January 27, 2016. The executive order establishes that the minimum wage may no longer be used as an index, unit, base, measurement or reference for purposes that have nothing to do with it, and that the organization responsible, the National Statistical and Geographical Institute (INEGI) will establish the value of the United of Measurement and Updating (UMA) that will be used as a unit of account, index, base, measurement or reference to calculate the value of the obligations and suppositions established by federal laws, state laws and the legal provisions that emanate there from. As from the date on which the executive order comes into effect, January 28, 2016. All references to the minimum wage in the form of unit of account, index, base, measurement or reference to calculate the value of the obligations and suppositions established by federal laws, state laws, the laws of Mexico City, and the legal provisions that emanate there from, shall be understood as referring to the UMA, The INEGI has calculated the daily value of the UMA as \$73.04 Mexican pesos, the monthly value as \$2,220.42 Mexican pesos and the annual value as \$26,645.04 Mexican pesos, as published in the Official Gazette on January 28, 2016.

4- PERSONNEL IN CHARGE OF SERVICE RENDERING

Services rendered by the agency will be exclusively rendered at the request of the interested party and by the General Taxpayer Defense Attorney, Regional Delegates, and by a sufficient number of legal counsels to satisfy the demand having at least one Delegate with legal and administrative personnel in each Regional Court of the Federal Tax and Administrative Justice Court.

OBLIGATIONS OF THE FEDERAL TAX AUTHORITY

Federal tax authority and federal, state and municipal public servants related to or possessing information or documents linked to the matter that is made known to the Agency, or that by virtue of their function or activity may provide useful information must respond punctually and promptly, in accordance with the provisions of the Federal Transparency and Access to Government Public Information Law, any information requested by this Agency needed to clarify any facts under investigation. Also federal tax authority will be obligated to:

HOLD PERIODIC MEETINGS

- I. Hold periodic meetings with the Agency, when requested by the latter, and

PROVIDE INFORMATION RELATED TO IN-HOUSE CRITERIA

II. Maintain constant communication with Agency's personnel, and make available to such personnel information related to criteria in force as to performance with tax obligations of tax standards by the tax authority, as to the sense of any consultation made to the tax authority, as to the various forms used and how to fill them out, and in general, every information required by the Agency for the fulfillment of its purpose.

COLABORATION WITHIN THE SPHERE OF COMPETENCE

Federal, local and municipal authorities and public servants shall collaborate with this Agency within the sphere of their respective authority.

PENALIZATION FOR NONCOMPLIANCE WITH OBLIGATIONS

Non-compliance with obligations established herein will result in penalizations herein established and, as applicable Administrative Accountability of Public Servants Law.

CONCEPT OF FEDERAL TAX AUTHORITY

Federal tax authority is to be understood including coordinated authorities regarding federal tax income, as well as autonomous tax federal organisms, such as the Mexican Social Security Institute (IMSS) and the National Worker Housing Fund Institute (INFONAVIT).

CHAPTER II

AS TO ATTRIBUTES

5- AGENCY ATTRIBUTES

The taxpayer Advocacy Agency is to provide:

ADVISORY AND COLSULTATION

- I. Attend and resolve any advisory and consultation requests submitted by taxpayers for the acts of federal tax authority;

REPRESENTATION BEFORE THE AUTORITY

- II. Represent taxpayer before pertinent authority, promoting in name of taxpayer any applicable administrative remedies and, if the case may be, representation before the Federal Tax and Administrative Justice Court, exercising any actions that may apply, opportunely and efficiently exercising rights of the represented taxpayers, until the total resolution of the issue.

INVESTIGATE COMPLAINTS AND ISSUE PUBLIC RECOMMENDATIONS

- III. Become knowledgeable and investigate any taxpayer complaints when these have been affected by federal tax authority acts resulting in alleged violations to taxpayer rights, in terms of this Law and make nonbinding public recommendations as to legality of acts such authority.

SUPPORT AVAILABILITY OF UPDATED INFORMATION

IV. Promote, jointly with federal tax authority, respectful and equal equality treatment to taxpayers, as well as making available updated information to guide and support taxpayers as to their obligations, rights and defense means available thereto;

SUPPORT TO TAXPAYER RIGHTS

V. Promote the study, teaching and disclosure of tax provisions, particularly those related to guarantees, administrative action elements, competence of pertinent authority, procedures and means of defense available to taxpayer;

INSTALL PROFESSIONAL CARRIER SERVICE

VI. Implement Professional Career Service available to counselors and legal personnel taking into account the principles set forth in the Federal Public Administration's Professional Career Service Law;

VII. OBLIGATIONS AS TO TRANSPARENCY AND INFORMATION

Attend, within legal limits existing on the matter for the tax authority, obligations on transparency and information ordered by the Federal Transparency and Access to Government Public Information Law, publishing amongst the general population, through its webpage on the internet the main actions initiated both as to the defense of

taxpayer and tax authorities, in strict terms of the authority granted thereto by this Law. Also, and for the purposes of guaranteeing compliance with this Law the Agency will provide the most relevant statistical data to allow the Federal Executive, through the Department of Treasury and Public Credit, to publish the information of its main administrative activities Official Gazette of the Federation at least every six months.

FINE IMPOSITION

VIII. Impose fines based on the assumptions and for the amounts established herein;

REPORTING OF POTENTIAL FELONIES

IX. Collect and analyze information related to complaints and reports made so to verify that the acts of the tax authority are in adherence to the Law in order to propose, as applicable, recommendation or the adoption of required corrective measures, as well as to report before any competent authority the potential existence of offenses and acts that may result in civil or administrative liability to the federal tax authority;

PROPOSING MEASURES IN FAVOR OF THE TAXPAYER'S RIGHTS

X. Propose to the Tax Administration Service any internal regulation modifications in order to improve the defense of taxpayer legal rights and legal certainty;

IDENTIFYING ANY ISSUES AUSING HARM TO TAXPAYERS

XI. Identify any systemic issues causing harm to the taxpayers and propose to the Tax Administration Service any pertinent recommendations;

GIVING AN INTERPRETATION TO TAX AND CUSTOMS PROVISIONS

XII. Issue an opinion on the tax and customs provisions when so requested by the Tax Administration Service.

PRODUCTION OF ORGANIC STATUTES

XIII. Issue its own Organic Statutes;

MAKING OF SUGGESTIONS REGARDING TAX AUTHORITY ACTIVITY

XIV. Call and hold periodic meetings with the federal tax authorities who will be obliged to participate, when so requested by this Agency, to meetings scheduled to such effect, in order to report o suggestions to the tax authority activities, as well as to warn or prevent the performance of any illegal act in detriment of an individual or group of individuals or propose avoid harm or have the damage repaired when said damages were caused by the tax authority when performing illegal acts or due to any unjustified cause. At such meetings may be present

and intervene, along with Agency's personnel, trustees and representatives of professional collegiate bodies, organized customer groups, unions, entrepreneurial chambers and confederations and, in general, legally established taxpayer groups who must in due time credit such capacity before the Agency;

FOSTER AND DISSEMINATE A NEW TAXPAYING CULTURE

XV. Foster and publicize a new taxpaying culture by launching communication and social information campaigns as to the rights and guarantees of taxpayers, proposing mechanisms that invite them to voluntarily comply with their tax obligations, including information as to the attributes and limits to the acts of the federal tax authority who must act in strict adherence to legality;

PROPOSE MODIFICATIONS TO TAX PROVISIONS

XVI. Propose to the treasury and Public Credit Commission of the House of Representatives any amendments to tax provisions and

ATTRIBUTIONS DERIVED FROM DIFFERENT ORDINANCES

XVII. Attributions deriving from different ordinances.

REMEDIES CONSTITUTING NO MEANS OF DEFENSE

Complains, claims or suggestions filed by taxpayers before Taxpayer Advocacy Agency will not constitute an administrative remedy nor any means of defense, neither their filing will affect or interrupt the terms, actions and proceeding that tax authorities are carrying out and are independent of the exercise or means of defense established under the law.

CONSEQUENCE OF AGENCY REPLIES

Replies given by the Taxpayer Advocacy Agency to interested parties as to complaints, claims and suggestions files do not create nor will extinguish rights or obligations of taxpayers and will not free public servants from liability therefore, such replies may not be challenged.

ACT CONSTITUTING NO INSTANCE

The filing of complaints and claims, as well as the resolutions and recommendations issued by the Proctor for the taxpayer's defense do not constitute legal instance and will not affect the exercise of other rights and means of defense that may be available to affected parties in accordance with the laws, nor will they interrupt or suspend preclusive, prescription or termination terms, they will not affect any actions or proceeding that tax authorities may be carrying out. This circumstance is to be made known to the interested parties under the notice of admission of the complaint or claim.

CHAPTER III

AGENCY'S STRUCTURE AND ORGANIZATION

6- AGENCY INTEGRATION

The Agency is integrated by the following bodies:

- I. The Proctor for the taxpayer's defense;
- II. The Agency's Government Body;
- III. Regional Delegates; and
- IV. Legal Counsel.

AGENCY'S PERSONNEL

Taxpayer Advocacy agency will have the necessary professional, technical and administrative career personnel required to complete its functions, therefore, the number organization and rules for its operation will be issued by the Agency's Organic Statures.

7. THE PROCTOR FOR THE TAXPAYER'S DEFENSE REQUIREMENTS

The Proctor for the taxpayer's defense is to satisfy for his/her appointment the following requirements:

BE A MEXICAN CITIZEN

- I. Be a Mexican citizen in full enjoyment and exercise of all civil and political rights

HAVING EARNED A DEGREE AND PROFESSIONAL PATENT ID

- II. Hold a degree and a professional patent to act as an attorney-at-law or a professional career related to tax matters;

TAX SUBJECT EXPERIENCE

- III. Having demonstrated experience on tax subjects for at least five years immediately prior appointment.

HAVING HELD NO PRIOR OFFICE IN THE FEDERAL GOVERNMENT

- IV. Having not held an office as state secretary or under-secretary or head of any state-owned company of the Federal Government, nor having acted as officer of the Tax Administration Service of the Secretary of Treasury and Public Credit in the last three years prior appointment.

NOT HAVING RECEIVED A NON-APPEALABLE SENTENCE

- V. Not having been condemned with a final non-appealable sentence on the grounds of intentional criminal offense imposing more than a years of imprisonment or an intentional patrimonial criminal offense regardless of the penalty, and not being disqualified to exercise an office or commissions as public servant , and

BEING SKILLED AND HONORABLE

- VI.Be of renowned professional competence.

8. THE PROCTOR FOR THE TAXPAYER’S DEFENSE OBLIGATIONS

The Proctor for the taxpayer’s defense will be obliged to

OVERSEE PERFORMNANCE WITH FUNCIONS

- I. Oversee performance with Taxpayer Advocacy Agency functions.

EXERCISE THE BUDGET CAUTIOUSLY

- II. Exercise budgetary funds assigned thereto cautiously;

APPOINTMENT OF LEGAL COUNSEL

- III. Assign and appoint legal counsels;

SUBMIT PRELIMINARY BUDGET

IV. Prepare and submit to the consideration of the Government Entity for its approval the Agency's preliminary budget project. Such approval will be subject to the rules established in the Organic Statutes.

ISSUE PUBLIC RECOMMENDATIONS

V. Issue nonbinding public recommendations as well as resolutions resulting from procedures carried out;

CHAIR GOVERNMENT BODY MEETINGS

VI. Chair and lead the meeting of the Government Body

ISSUE PROVISIONS, RULES, GUIDELINES AND MEASURES

VII. Issue general provisions or rules and pronounce guidelines and specific measures for interpretation and application of the Taxpayer Advocacy Agency regulations, as well as for development and better performance regarding activities of the agency itself;

DELEGATION OF AUTHORITY

VIII. Delegate capacity onto Agency's officers in terms of the Organic Statutes;

EXERCISE THE TAXPAYER ADVOCACY AGENCY'S LEGAL REPRESENTATION

- IX.** Exercise legal representation of the Agency and, as applicable, grant powers on behalf of Agency, in terms established in its Organic Statutes;

PREPARE ORGANIC STATUTES DRAFT

- X.** Prepare Organic Statutes Draft of the Taxpayer Advocacy Agency Organic Law, as well as any amending provision thereto, and submit it to the consideration of the Government Body;

PROVIDE AS NEEDED

- XI.** Provide as needed regarding the administrative and work organization aspects within the Agency, and

EVERYTHING ESTABLISHED IN ANY OTHER PROVISION

- XII.** All other obligations that may be established in any other provision.

NON-ASSIGNABLE FUNCTIONS

Functions established under Fractions IV, VI, VII, IX, and X may not be delegated.

9- THE PROCTOR FOR THE TAXPAYER'S DEFENSE APPOINTMENT

(1) ² The appointment of The Proctor for the taxpayer's defense will be carried out by the senate of the Republic or, as applicable, by the Permanent Commissions of the Congress from amongst three candidates submitted by the President of the Republic to consideration thereof.

TERM IN OFFICE, RATIFICATION AND RESPONSABILITY

(1) ³The Proctor for the taxpayer's defense will hold his/her office four years and may be ratified for a second term. The Proctor for the taxpayer's defense may be destitute and charged due to the causes and in accordance with applicable provisions contained in the Federal Administrative Accountability of Public Servants Lay. Without detriment of any criminal liability in which the Proctor for the taxpayer's defense may incur.

INABILITY TO HOLD ANOTHER PUBLIC OFFICE

The Proctor for the taxpayer's defense, while in office, may not hold any other public or popular election office, have another job or commission, except when these are strictly academic activities.

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2 Author's Note:

The SCJN declared to annul unconstitutionality action of Article 9, paragraphs one and two, of LOPRODECO, in Resolution dated February 28, 2008, rendered under the Unconstitutional Action 38/2006, published in the Official Gazette of the Federation on May, 2008

3 Author's Note:

The SCJN declared to annul unconstitutionality action of Article 9, paragraphs one and two, of LOPRODECO, in resolution dated February 28, 2008, rendered under the Unconstitutional Action 38/2006, published in the Official Gazette of the Federation on May 6, 2008.

10. REQUIREMENTS TO BE A LEGAL COUNSEL

Legal counsels are to satisfy, for appointment, the same requirements that The Proctor for the taxpayer's defense, except for that established under Fractions III and IV of Article 7, as it will be required that they have demonstrated experience in tax matters for an uninterrupted period of two years immediately prior appointment.

11. OBLIGATIONS OF LEGAL COUNSELS

Legal counsels will be obliged to:

RENDER LEGAL COUNSEL, REPRESENTATION AND DEFENSE SERVICES

- I. Personally render legal counsel, representation and defense service to taxpayers at their request;

PROMOTE DEFENSE OF INTEREST OF HIS/HER REPRESENTED CLIENTS

- II. Promote before the competent authority to promote everything related to the defense of his/her client interest, asserting actions, exceptions, incidents, remedies of any other act of procedure that may apply in terms with the law that proves necessary for an efficient defense; the above obligation will not be required when in the opinion of the legal counsel the client defense is legally inadmissible due to the lack of grounds or basis to such effect;

MAINTAIN CASE-BY-CASE CONTROL RECORD AND FILES

- III. Maintain a case-by-case control record and file for each case from the beginning until the closing of the case, and

ALL OTHER ORDERED BY LAW

- IV. All other obligations resulting given the nature of legal counselors function, as provided for by Law and any obligations entrusted thereto by the Proctor for the taxpayer's defense.

12. INTEGRATION OF GOVERNMENT BODY

The Agency's Government Body is a collegiate body integrated as follows:

THE PROCTOR FOR THE TAXPAYER'S DEFENSE

- I. The Proctor for the taxpayer's defense, who will have tie-breaking vote in the event of a tie when voting for Government Body resolutions, and

INDEPENDENT MEMBERS

- II. Six independent members who will be appointed by the head of the Federal Executive.

APPOINTMENT OF MEMBERS OF THE GOVERNMENT BODY

The President of the Republic will maintain proper balance when appointing such members of the government body, taking into account representatives of major country universities, professional association representatives, as well as main entrepreneurial chambers. These appointments are to be vested onto individuals with broad experience in tax matters and those who due to their knowledge, honorable career, professional prestige and experience be well-known and may help to improve Agency's functions.

CERTIFICATION AS TO NO IMPEDIMENT TO ACT AS MEMBER

Upon accepting the appointment, each independent member shall subscribe a document certifying under oath that there is no impediment to act as a member of the government body and assuming rights and obligations deriving from such office.

REQUIREMENTS TO ACT AS MEMBER

Independent members are to satisfy, for the purposes of their appointment, the same requirements as the Proctor for the taxpayer's defense, except for that provided under Fraction III of Article 7.

ALTERNATES AND HONORARY QUALITY OF A MEMBER

Each independent member is to have an alternate. The alternate member will be appointed at the time the independent member in question is appointed. The office as member is an honorary office and its term will be for up to four years.

ORDINARY AND EXTRAORDINARY MEETINGS OF THE GOVERNMENT BODY

The Government Body shall meet periodically, in ordinary meetings, at least once every three months and, in extraordinary meetings when required. In both cases, a quorum of a simple majority of its members is required for operation, and for the validity of the resolutions adopted the vote of half plus one members in attendance with voting right will be required.

VOTE OF GOVERNMENT BODY MEMBERS

All the members of the Government Body have a right to speak and vote.

CALL TO HOLD GOVERNMENT BODY MEETINGS

The meetings of the Government Body are to be called by the Proctor for the taxpayer's defense, or at request made to the Proctor for the taxpayer's defense by at least three

of the government body members. All other rules for proper operation of the Government Body will be established in the Organic Statutes.

13. ATTRIBUTES OF THE GOVERNMENT BODY

The Government Body will have the following attributes:

ANALYSIS AND APPROVAL OF BUDGET

- I. Analyze and, as applicable, approve the preliminary budget project submitted by the Proctor for the taxpayer's defense;

ESTABLISHING AND APPROVING GUIDELINES, PROGRAMS, ACTIVITIES AND POLICY

- II. Set guidelines and approve annual activity ,programs, as well as the Taxpayer Advocacy Agency's policy, including general guidelines as to its acts and the acts of its agent, and oversee adherence with professional carrier service rules;

APPROVAL OF THE ORGANIC STATUTES

- III. Approve to Taxpayer Advocacy Agency's Organic Statutes in which the structure and functions of each unit or integrating entity will be determined, including the sphere of authority of each of them;

EVALUATE AND APPROVE ANNUAL REPORT DRAFT

- IV.** Assess and, if applicable, approve the Proctor for the taxpayer's defense annual report draft;

PROMOTE TAXPAYING CULTURE

- V.** Establish bases and guidelines for the promotion of a taxpaying culture;

APPROVAL DELEGATE APPOINTMENT

- VI.** Approve the appointment of state or regional delegates of the Taxpayer Advocacy Agency carried out by The Proctor for the taxpayer's defense, and

ALL OTHER ESTABLISHED UNDER THE LAW

- VII.** All other established hereunder, in the Organic Statutes or in any other provision.

14. APPOINTMENT OF INTERNAL CONTROL BODY HEAD

Taxpayer Advocacy Agency is to have an Internal Control Body, the head of which will be appointed by the Department of Public Office in terms of that provided under Article 37, Fraction XII, of the Federal Public Administration Organic Law, and will be supported in the exercise of

his/her authority, by the heads of audit, complaints and accountability areas appointed in the same terms.

FUNCTIONS OF INTERNAL CONTROL BODY

Internal Control Body, its head and the heads of audit, complaints and accountability areas will perform their functions in accordance with the attributes conferred thereto by the Federal Public Administration Organic Law, the Federal Administrative Accountability of Public Servants Law, and other applicable Legal ordinances in accordance with the Secretary of Public Office's Internal Regulations.

CHAPTER IV

FILING, PROCESSING AND RESOLUTION OF COMPLAINTS OR CLAIMS

15. BREVITY AND SIMPLIFICATION OF PROCEEDINGS

Proceedings that may be pursued before the Taxpayer Advocacy Agency are to be brief, having no other formality than that of objectively and accurately establishing taxpayer's intent.

CONFIDENTIALITY OF INFORMATION AND DOCUMENTS

Agency's personnel are obliged to maintain information and documents related to matters within its sphere of authority under confidentiality.

PUBLIC ATTESTATION OF THE PROCTOR FOR THE TAXPAYER’S DEFENSE AND REGIONAL DELEGATES

Both The Proctor for the taxpayer’s defense as well as Regional Delegates will be vested with capacity to publicly certify the accuracy of the facts in its proceedings.

FACT FINDING REPORT OF PROCEEDINGS

In any event that may be required, fact-finding report of the Taxpayer Advocacy Agency’s proceedings will be drafted.

16. FILING OF CLAIMS OR COMPLAINTS

Any individual may file complaints or claims to report alleged illegal acts against his/her tax rights, and appear before Taxpayer Advocacy Agency offices to such effect, whether personally or by legal counsel.

MEANS OF FILING

Complaints or claims are to be filed in writing using to such effect any means, even through the webpage established by the Agency to such effect, except in emergency cases as rated by the Proctor for the taxpayer’s defense or, as applicable, by Regional Delegates, which may be filed by any means of communication.

17. FORMS FOR ANY ACT BEFORE THE AGENCY

The Proctor for the taxpayer's defense or, as applicable, Regional Delegates, will make available to the general public forms that facilitate any acts within their sphere of competence and, in any event, will provide help to interested parties and explain their contents and how to fill them.

FACT FINDING REPORT OF ACTS

Whenever required, fact-finding report of procedures by the Taxpayer Advocacy Agency will be drafted.

18. TERM FOR FILING A CLAIM OR COMPLAINT

The filing of a claim or complaint referred to under Fraction III, Article 5, may be made at any time, unless the act claimed as to federal tax authorities becomes the subject of a litigious defense by the Agency, in terms of Fraction II, Article 5, in which event the complaint, for the purposes of any preceding recommendation, is to be filed no later than within 15 business days following the entry into effect of the act or resolution to be challenged, otherwise, failure to file claim or complaint within the above indicated term will result in the inadmissibility thereof.

NOTORIOUSLY INADMISSIBLE OR GROUNDLESS COMPLAINT OR CLAIM

Whenever the complaint or claim is notoriously inadmissible or groundless, it will be immediately rejected and such lack

of grounds or inadmissible causes are to be notified in writing to the complainant or claimant within five business days.

COMPLAINT OR CLAIM NOT IN THE SPHERE OF COMPETENCE OF THE AGENCY

When the claim or complaint is evidently not in the sphere of competence of the Taxpayer Advocacy Agency, the Agency is to notify complainant or claimant, as applicable, such lack of jurisdiction within five business days following filing of claim or complaint.

IMPOSSIBILITY TO IDENTIFY AUTHORITY OR PUBLIC SERVANTS

When claimants or complainants are unable to identify authority or public servants, whose acts or omissions, in their opinion, have affected their rights, the complaint or claim is to be admitted, if applicable, subject to the condition that in a subsequent investigation of facts the identification is achieved, provided not under the assumption referred to under Fraction II of Article 5 of this Law, in which case it will be deemed as not filed.

CLARIFICATION REQUEST

If, following filing of complaint or claim, the elements allowing intervention of Taxpayer Advocacy Agency are not found, the Agency, within three days following filing,

will request complainant or claimant to make pertinent clarification, warning him/her that this clarification shall be made within three days as from the date following the entry into effect of the above notice, if not the claim or complaint will be deemed as not filed.

19. COMPLAINT ADMISSION DECREE AND REPORT SUBMITTAL

In the event the claim is admissible, or if not once any omitted requirements were satisfied, an admission decree will be issued within three days following filing of complaint or claim. In such instrument the authorities identified as wrongdoers will be ordered to submit a report on the acts attributed thereto in the claim or complaint within three business days following the entry into effect of notice.

NOTICE BY E-MAIL

In emergency cases and for best management of notice The Proctor for the taxpayer's defense or, as applicable, Regional Delegates, may order that the notice is made to the offender authority by electronic means.

CONTENT OF THE AUTHORITY REPLY REPORT

The report submitted by the authorities is to evidence the background of the matter, grounds and motivation of claimed acts, whether such acts actually occurred, attaching certified copy of proof required to support the

contents of the report. The interested party is to pay in advance applicable dues for the issue of such certified copies.

DELIVERY OF RESOLUTIONS

Resolutions are to be notified no later than within the business day following the resolution is issued and the applicable grounds will be stated immediately after the resolution.

20. ATTRIBUTES OF THE AGENCY REGARDING INVESTIGATION

For resolution of complaint or claim, should any investigation be required, the Agency will be vested with the following attributes and capacity:

REQUEST OF REPORTS AND FURTHER DOCUMENTS

I. Request authorities or public servants to whom violation to taxpayer rights are attributed to submit the report referred to in the above article, including further documents, and

ALL OTHER ACTIONS TO BETTER UNDERSTAND THE MATTER

II. Carry out all other actions, which in accordance with law Agency deems pertinent to better know about the matter and clarify or better support claims or complaints.

21- EVIDENCE ASSESSMENT

Evidence submitted both by interested parties as well as by the authority or public servants allegedly offenders, or else, evidence required or sought as a matter of law, are to be assessed jointly in accordance with evidence assessment principles in terms of Articles 130 and 234 of the Federal Tax Code, in order to result in conviction on the facts subject matter of claim or complaint.

GROUNDINGS FOR RECOMMENDATIONS

Conclusions on the file that will act as grounds for recommendations are to be exclusively supported with documents and evidence contained in the file itself.

CHAPTER V

RESOLUTIONS AND RECOMMENDATIONS

22- RESOLUTIONS AND RECOMMENDATIONS RENDERED BY THE PROCTOR FOR THE TAXPAYER'S DEFENSE

The Proctor for the taxpayer's defense may issue:

PROCEDURAL RESOLUTIONS

- I. Procedural resolutions, to the effect that federal tax authorities render information or documents, except information or documents deemed reserved or confidential by Law;

NON-IMPERATIVE RECOMMENDATIONS

- II. Non-imperative recommendations to authority or public servant.

NON-LIABILITY RESOLUTIONS

- III. Non-liability resolutions

23- MAKING OF RECOMMENDATIONS

Within five days following reception of report from offending authority referred to under Article 19 hereof, the Taxpayer

Advocacy Agency will issue a recommendation after having analyzed facts, arguments and evidence, including conviction elements and any acts carried out in order to establish whether authority or servants have violated or not the rights of the affected parties, whether the authority or servants incurred in illegal acts or omissions, identifying, as applicable, any practice in which the responsible authority engaged.

MEASURES FOR INDEMNIFICATION FOR HARM AND DAMAGE AND REPAIR PROPOSAL

The recommendation will include applicable corrective measures for effective restitution of rights of affected parties and, if applicable, indemnification for harm and damages caused.

GOOD FAITH AND PUBLIC INTEREST PRINCIPLES

Taxpayer Advocacy Agency, when acting, is to take into account both the good faith assumed under the Law regarding taxpayers, as well as public interest existing in tax collection.

24- TERM FOR THE RENDERING OF NO LIABILITY RESOLUTION

In case of failing to demonstrate attributed irregularities, the Agency, within five days following reception of report from responsible authorities, will issue a non-liability resolution.

25- NATURE OF RECOMMENDATIONS

The recommendation will be of public nature and will not have a mandatory nature in regards to the authority or public servant the recipients thereof and, consequently, the Agency may not annul, amend or render null resolutions or acts against which complaint or claim was filed.

REPORT AGREEING OR REJECTING RECOMMENDATION

Following delivery of recommendation, the authority or public servant in question will report, within three business days following the entry into effect of notice, whether the recommendation is agreed or rejected.

REPRESENTATION BEFORE THE AUTHORITY

Upon failing or partially accepting the recommendation issued, the Taxpayer Advocacy Agency will proceed to act in accordance with the provisions of Fraction II, Article 5, of this Law.

PERFORMANCE WITH RECOMMENDATION

Should recommendation be accepted, the authority will deliver, within the following ten business days, any evidence demonstrating compliance with the recommendation. Such term may be extended only once for an equal term when the nature of recommendation so merits and is authorized

by the Proctor for the taxpayer's defense or Regional Delegates.

NON-APPEALABLE NATURE OF AGENCY ACTS

Against recommendations, resolutions or agreements rendered by the Proctor for the taxpayer's defense, there is no applicable remedy.

26- OBLIGATION TO CONTRIBUTE ELEMENTS TO GIVE COMPLIANCE TO RECOMMENDATIONS

Taxpayer Advocacy Agency must deliver any evidence necessary for the authority that received the recommendation, to allow such authority the responding elements to comply with the recommendation in question.

27- APPLICATION OF RECOMMENDATIONS AND RESOLUTIONS

Recommendations and non-liability resolutions will refer to particular cases; authorities may not apply them to any other cases by analogy or majority of reason.

CHAPTER VI

PENALTIES

28- PENALTIES TO PUBLIC SERVANTS

Public servants of federal tax authorities will be penalized:

WITH FINE BETWEEN 5 AND 10 MONTHLY SMGDF

(1⁴) I. With an amount from five to ten monthly minimum current wages for Mexico City, when:

FAILURE TO SUBMIT REQUIRED REPORT

1. Public servants who fail to submit the report required within established terms and conditions or fail to attach documents referred to under Article 19 hereof, when the interested party has paid pertinent dues

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4 Author's Note:

We recommend that you bear in mind that the Executive Order that declares certain provisions of the Mexican Constitution with regard to de-indexing the minimum wage, as reformed or added, was published in the Official Gazette of the Federation on January 27, 2016. The executive order establishes that the minimum wage may no longer be used as an index, unit, base, measurement or reference for purposes that have nothing to do with it, and that the organization responsible, the National Statistical and Geographical Institute (INEGI) will establish the value of the Unit of Measurement and Updating (UMA) that will be used as a unit of account, index, base, measurement or reference to calculate the value of the obligations and suppositions established by federal laws, state laws and the legal provisions that emanate there from. As from the date on which the executive order comes into effect, January 28, 2016, all references to the minimum wage in the form of unit of account, index, base, measurement or reference to calculate the value of the obligations and suppositions established by federal laws, state laws, the laws of Mexico City, and the legal provisions that emanate there from, shall be understood as referring to the UMA.

The INEGI has calculated the daily value of the UMA as \$73.04 Mexican pesos, the monthly value as \$2,220.42 Mexican pesos and the annual value as \$26,645.04 Mexican pesos, as published in the Official Gazette on January 28, 2016.

or upon failing to deliver documents or further data requested by the Agency.

FAILURE TO REPORT WHETHER THE RECOMMENDATION IS ACCEPTED

2. Upon failing to report within terms referred to under paragraphs two and four of Article 25 hereof, in the case, they accept the recommendation issued by the Agency, as applicable.

BETWEEN 20 AND 30 MONTHLY SMGDF

- II. With an amount ranging from twenty to thirty monthly minimum wages for Mexico City, upon failing to attend to periodic meetings established under Fraction XIV, Article 5;

REFUSAL TO PERFORM DIRECTED RECOMMENDATION

- III. In terms of that provided for by Article 34 of the Tax Administration Service Law, refusal by public servants representing federal tax authorities to comply with recommendation directed thereto will be ground for administrative liability, provided taxpayer by exercising administrative or contentious action to demonstrates that the act subject matter of Agency's intervention is declared null due to total absence of grounds or motivations in a final resolution.

APPLICATION OF FINES UNDER THE CHARGE OF THE PROCTOR FOR THE TAXPAYER'S DEFENSE AND DELEGATES

The application of fines will be under the charge of The Proctor for the taxpayer's defense and Regional Delegates within the sphere of their competences. Agency may delegate this capacity to other public servants of the Taxpayer Advocacy Agency.

TRANSITORY ARTICLES

ARTICLE ONE- INCEPTION OF THE EFFECTIVE TERM

This Decree will enter into effect the day following its publication in the Official Gazette of the Federation.

ARTICLE TWO- BUDGET FOR THE CREATION AND OPERATION OF THE AGENCY

The Federal Executive is to provide resources for the creation and operation of the Taxpayer Advocacy Agency.

ARTICLE THREE- APPOINTMENT OF FIRST THE PROCTOR FOR THE TAXPAYER'S DEFENSE

Appointment of first The Proctor for the taxpayer's defense is to occur within Thirty business days following the inception of the effective term hereof. Within forty-five business days

following appointment, the Agency Government Body is to be established and this body is to issue its organic statutes no later than within thirty days following establishment thereof. The Agency is to be operating and working no later than within one hundred and twenty days following the inception of the effective term hereof.

ARTICLE FOUR- AGENCY ACCOUNTABILITY DURING CREATION PROCESS

The Proctor for the taxpayer's defense is responsible for Agency incorporation process, that is, he/she is vested with capacity to clear any obstacle or unforeseen act preventing or delaying creation and establishment of the Agency, as above referred to, having to submit any issue to the consideration of the Government Body in the first meeting held following adoption of the resolution for ratification purposes, as applicable.

ARTICLE FIVE- APPOINTMENT OF INDEPENDENT MEMBERS

The Proctor for the taxpayer's defense is to arrange with pertinent institutions proposals for the appointment of independent members of the Government Body.

ARTICLE SIX- TRUSTEE REGISTRATION

In accordance with Fraction XIV of Article 5 hereof, individuals who at the inception of the Agency operations act as trustees may request they be registered thereto.

FEDERAL TAXPAYER RIGHTS LAW

VICENTE FOX QUESADA, President of the
Mexican United States informs to Mexican citizens:
That the Honorable Congress of the Union has been kind
to submit the following:

DECREE

THE UNITED MEXICAN STATES GENERAL CONGRESS

DECREES:

ISSUANCE OF THE FEDERAL TAXPAYER RIGHTS LAW

(Published in the Official Gazette of the Federation on June 23, 2005)

CHAPTER I

GENERAL PROVISIONS

Article 1. - PURPOSE OF THE LAW

The purpose of the current law is to regulate the basic rights and the basic guarantees of taxpayers in their dealings with Tax Authorities. If said law cannot be applied to the provisions herein contained, pertinent tax law and Federal Tax Code will apply.

Rights and guarantees described in the current Law in benefit of taxpayers will also apply to others who are joint and severally liable.

Article 2. - GENERAL TAXPAYER RIGHTS

General Taxpayer rights are as follows:

INFORMATION AND ASSISTANCE

- I. The right to be informed and assisted by Tax Authorities regarding fulfilling tax obligations, as well as the content and scope of these.

TAX REIMBURSEMENTS

- II. The right to obtain, applicable tax reimbursements in terms with the Federal Tax Code and applicable tax laws.

STATUS OF PROCEEDINGS

- III.** The right to be informed of the status of any proceedings in which the taxpayer is a party.

TAX AUTHORITY IDENTITY

- IV.** The right to know the identity of the acting Tax Authorities involved in any pending proceeding.

CERTIFICATION AND COPY OF FILED TAX RETURNS

- V.** The right to obtain certifications and copies of tax returns, prior payment of the applicable dues established under the Law.

DOCUMENTS IN POSSESSIONS OF THE TAX AUTHORITY

- VI.** The right not to deliver documents already in possession of acting tax authority.

CONFIDENTIAL NATURE OF DATA, REPORTS OR BACKGROUND

- VII.** The right to confidential personal data of taxpayer and third parties related to them, reports or background, held by public servants of the tax administration that may only be utilized in accordance with article 69 of the Federal Tax Code.

RESPECTFUL AND CONSIDERATE TREATMENT BY PUBLIC SERVANTS

VIII. The right to be treated respectfully and with consideration by the tax authority and its servants.

LESS ONEROUS ACTS

IX. The right that any act of tax authorities requiring taxpayers intervention is to be completed in the manner that is least costly for the tax payer.

ALLEGATIONS AND EVIDENCE OFFERING

X. The right to file claims, present arguments, submit and offer documents as evidence according to applicable tax provisions including the administrative file related to the challenged issue, all documents to be taken into account by the competent bodies to issue the relevant administrative resolution. .

BEING HEARD AT ADMINISTRATIVE PROCEEDING

XI. The right to be heard prior the issuance of a decisive tax credit resolution, under the terms of the respective laws. .

INFORMATION AT THE INCEPTION OF VERIFICATION EXERCISE ACTS

XII. The right to be informed of taxpayers' rights and obligations, at the beginning and during audit

proceedings, same to be developed within the period specified by the tax laws. Taxpayers will be considered as informed about taxpayer rights when the letter mentioned in the taxpayer rights is received and acknowledgement of receipt is registered in the corresponding administrative file.

The failure to comply hereunder will not affect the validity of any act carried out by the tax authority; however the public servant who incurs in such fault will be held accountable before the administrative liability.

CORRECTION OF TAX SITUATION

- XIII.** The right to amend its tax condition derived from audit procedures carried out by the tax authorities.

DOMICILE TO RECEIVE NOTICES

- XIV.** The right to identify, at the time of proceeding before the Federal Tax and Administrative Justice Court, a domicile to hear and receive notices located anywhere in Mexican territory, except when taxpayer domicile is within the jurisdiction of pertinent courtroom of such Court, in which event, the domicile identified to receive notices will be that located within the territorial circumscription of such Courtroom.

Article 3. - ACCESS TO FILES IN NAME OF TAXPAYERS

Taxpayers may access records and documents contained in a file opened in name of taxpayer held in administrative archives provided that such files are closed, on the date of request, in adherence to the provisions of article 69 of the Federal Tax Code.

Article 4. - TAX ADMINISTRATION PUBLIC SERVANT OBLIGATIONS

Tax administration public servants will at all time facilitate taxpayers to exercise their rights and comply with their obligations.

Tax Authority acts requiring intervention of taxpayers are to be completed in the manner that is least onerous to taxpayers, provided it is not in detriment of any tax obligations thereof.

CHAPTER II

INFORMATION PUBLICATION AND ASSISTANCE TO TAXPAYERS

Article 5. – OBLIGATIONS OF THE TAX AUTHORITY

Tax Authorities will render to taxpayers all needed assistance and information regarding their rights and obligations in tax matters. As well and not in detriment of what is set forth in Article 33 of the Federal Tax Code, said Authorities will publish updated wording of tax standards on its webpage and will promptly give reply to any tax consultation.

Taxpayers who adhere their situation to terms of the criteria issued by the tax authorities, which are published in the official gazette of the Federation, shall be exempted from tax liability.

Article 6. - TAXPAYER RIGHT PUBLICATION CAMPAIGNS

Tax Authority will launch campaigns through mass media to generate and allow the growth of taxpaying culture amongst the Mexican population and provide information on taxpayer rights.

Article 7. - INSTRUCTIONS AS TO ASSESSMENT PAYMENT. ACCESS TO GOVERNMENT PUBLIC INFORMATION

Tax Authorities will be compelled to publish briefing materials periodically and massively in accessible language informing taxpayers various forms for payment of taxes. Tax Authorities, the Federal Tax and Administrative Justice Court, as well as the Courts of the Federal Judicial Power with jurisdiction on tax matters, are to turnover, at the request of any interested party, text of resolutions on consultations and court judgments, in accordance with the provisions of the Federal Transparency and Access to Government Public Information Law.

Article 8. - TAX AUTHORITY OFFICES TO PROVIDE HELP AND INFORMATION TO TAXPAYERS

Tax Authorities will maintain offices in several places throughout national territory to provide help and information to taxpayers in regards to their tax obligations facilitating the consultation of information posted by such authorities in their web pages.

Article 9. - QUERY ON SPECIFIC SITUATIONS

Not in detriment to the provisions of the Federal Tax Code, taxpayers may consult the Tax Authorities about the applicable tax treatment to current specific situations. Tax Authorities are to reply any consultation made by taxpayers in writing within a maximum term of three months.

Such reply will be mandatory to Tax Authorities in the form and terms provided under Federal Tax Code.

Article 10. - INFORMATION ON INEGI SAT STATISTICAL DATA

Honoring individual data confidentiality, the Tax Administration Service will report to the National Statistics, Geography and Information Technology Institute, aggregate statistical data on income, taxes, deductions and other relevant taxpayer's data.

Article 11. - ORGANIZATION OF FISCAL LOTTERY DRAWINGS

For the purposes of encouraging the taxpayers' legal obligation to deliver tax invoices for any completed operation, Tax Authorities will organize fiscal lottery drawings amongst individuals who have obtained pertinent tax invoices and will award various prizes. Fiscal lottery drawings may be organized based on payment means, other than cash, to taxpayers.

CHAPTER III

RIGHTS AND GUARANTEES DURING AUDIT PROCEEDINGS

Article 12. – TAXPAYERS’ RIGHT TO BE INFORMED

Taxpayers have the right to be informed, at the beginning of any legal action by the tax authority to review compliance of tax obligations and rights in the course of such proceedings.

Articles 13. - TAX CORRECTION RIGHT INFORMATION

Whenever Tax Authorities exercise authority to verify performance with tax obligations as provided by section II and III of article 42 of the Federal Tax Code, taxpayers will be informed, at the very beginning of such audit exercise, regarding the right to correct their tax condition and as to the benefits of exercising such right.

Article 14. - TAX CORRECTION BY FILING TAX RETURNS

In compliance of section XIII, article 42, of the Federal Tax Code, taxpayers will have the right to correct their tax situation in the different taxes under audit by filing ordinary or supplementary return, as the case may be, in accordance with the provisions of the Federal Tax Code.

TERM TO COMPLETE A TAX CORRECTION

Taxpayers may correct their tax situation from the time when the audit procedures began and even before being notified of the decision to determine the amount of unpaid

taxes is given. The exercise of this right is not subject to authorization by the tax authority.

Article 15. - TAX CORRECTION FILING

Taxpayers must turn in to the reviewing authority a copy of their supplementary tax return filed. Such act shall be registered in a partial report of the administrative procedure when onsite inspections are underway. In all other cases, even when an onsite inspection has concluded, the reviewing authority, within a maximum period of ten days from the date of delivery must notify the taxpayer by official receipt of the statement of correction, such communication will not imply acceptance of the correction filed by the taxpayer.

Article 16. - ANTICIPATED CONCLUSION OF AUDIT

When in the audit process taxpayers correct their tax condition and at least a three month period has passed from the beginning of said audit, the onsite ordered will be deemed as completed, if at the discretion of the Tax Authorities and in accordance with the investigation carried out, it is clear that the taxpayer has corrected completely their tax obligations which gave way to the audit of an specific period of time. Under the referred assumption, the tax correction will be made evident in an official instrument that will be notified to the taxpayer as well as the conclusion of the onsite audit.

AFFTER CONCLUSION OF AUDIT When taxpayers correct their tax condition subsequent to the conclusion of the audit procedure and tax authorities ascertain the latter taxpayers will be notified of such fact in an official

instrument within one month as from the date the tax authority receives the tax correction resolution.

CORRECTION BEFORE TAXES OMITTED ARE DETERMINED When taxpayers submit the tax return after the conclusion of the audit procedure and at least five months of the period specified in article 18 of this law have elapsed without Tax Authorities having rendered a resolution establishing taxes omitted, such authorities will have an additional month to that provided in the referred to article, counted from the date taxpayers file the referred tax return to establish omitted taxes that may apply.

SUBSEQUENT AUDITS DIFFERENT FACTS No new tax omissions can be established for the period that was audited except when different facts are demonstrated. Verification of different facts must be substantiated on third party information, data or documents or on the review of specific concepts not previously reviewed.

If, by reason of the audit, new facts are discovered that may result in the determination of higher quantities of omitted taxes than those corrected by taxpayer or subject to audit that were not corrected by taxpayer, inspectors or, as applicable, tax authorities should continue with the onsite audit or with the review procedure as established under article 48 of the Federal Tax Code, up to completion. When the taxpayer, in accordance with the above paragraph has not entirely corrected its tax condition, Tax Authorities will render resolutions establishing the omitted taxes in accordance with the proceedings established under Federal Tax Code.

Article 17. - FINE FOR PAYMENT SUBSEQUENT TO THE INCEPTION OF VERIFICATION CAPABILITY

Taxpayers correcting their tax condition will pay a fine equivalent to 20% of omitted taxes, when the offender pays them along with accessories after the beginning of the audit by the Tax Authority and until the date the taxpayer is notified the final report on the onsite review or remarks official instrument referred to in fraction VI, article 48 of the Federal Tax Code, as the case may be.

If the offender pays omitted taxes jointly with accessories following notification of final report of onsite audit or notice of observations, as the case may be, but prior to the notification of the resolution that establish the amount of taxes omitted, the taxpayer will pay a fine equivalent to 30% of omitted taxes.

INSTALLMENTS

As well, payments may also be made in installments in accordance with the provisions of the Federal Tax Code provided the tax interest is guaranteed.

Article 18. - TERM TO ESTABLISH TAXES OMITTED

Tax Authorities will have six months so to establish taxes omitted that may come to light by reason of any audit practice without detriment of that provided in paragraph 3 of article 16 hereof. The term will initiate as mentioned in article 50 of the Federal Tax Code and limitation periods contemplated in such paragraph will apply. If taxes omitted

are not established within said term, it will be understood that there is no tax credit attributable to the taxpayer for the facts, assessments and periods reviewed.

Article 19. - NEW AUDIT PRACTICES

When Tax Authorities establish taxes omitted, no further taxes omitted may be established based on the same facts known during the review but may do so when different facts are verified. Verification of different facts is to be based on third party information, data or documents or when reviewing different concepts not already reviewed, in the latter case, the order that authorizes the new audit must be duly motivated expressing the new concepts to be reviewed.

Article 20. - REVIEW OF SAME FACTS, ASSESSMENTS AND PERIODS

Tax Authorities may review again same facts, taxes and periods as to which taxpayer corrected his tax condition or as to which omitted taxes were established but such re-review may not result in any tax credit to the taxpayer.

CHAPTER IV

RIGHTS AND GUARANTEES DURING PENALIZING PROCEEDING

Article 21. - TAXPAYER´S GOOD FAITH

In any event, the acts of taxpayers will be assumed as in good faith, and the tax authority is to demonstrate the concurrence of the aggravating circumstances identified in the Federal Tax Code in the commission of tax offences.

Article 22. - APPOINTMENT OF TAXPAYER AS DEPOSITARY

Taxpayers whose income in the previous year has not exceeded an amount equivalent to thirty times the annual minimum wage, when guaranteeing a tax interest by administrative assurance the taxpayer shall be appointed as depositary of assets and the assurance shall not include current inventory of business except foreign products with no appropriate documents which evidence their legal introduction into the country.

CHAPTER V

TAXPAYER MEANS OF DEFENSE

Article 23. - REMEDIES AND MEANS OF DEFENSE

Taxpayers will have within their reach applicable remedies and means of defense in terms with appropriate legal provisions against acts ordered by the Tax Authority, as well as the notice of such acts is to indicate the applicable remedy or means of defense, the term of filing and government agency before whom to file such remedy or means of defense. When the administrative resolution fails to provide the above referred information to taxpayers they will have twice the term established under legal provisions to file for administrative remedy or administrative contentious proceeding.

Article 24. - ADMINISTRATIVE FILE AS EVIDENCE

Throughout administrative remedy and administrative contentious trial before Federal Tax and Administration Justice Court, taxpayers may offer as evidence the administrative file originating the challenged act. This will be the one that holds documents related to the act that originated the challenged resolution; such documents will be that corresponding to the inception of act, any legal acts thereafter and the challenged resolution. The administrative file will not include any information identified by the Law as confidential, reserved information or government confidential.

For the purposes of this article, the documents acting as background for a resolution whereby no prior administrative proceeding is established under the law will not be considered as administrative file.

TRANSITORY ARTICLES

1. - INCEPTION OF EFFECTIVE TERM

The current Law will enter into effect a month following publication in the Official Gazette of the Federation. Tax Authorities will launch a mass campaign to disseminate new provisions therein contained.

2. - APPLICATION OF LAWFUL PROVISIONS

Provisions foreseen under current Law, will only apply to the Tax Authorities verifications that will be initiated once this ordinance comes into effect.

3. - MISCELLANEOUS PROVISIONS

As from the entry into effect of the current Law, the following will prevail:

DOMICILE TO HEAR NOTICES

- I. For the purposes of that provided under section I, article 208 of the Federal Tax Code, a domicile to receive notices can be appointed in accordance with that provided under section XIV, article 2, of the current Law.

NOTICES AS PER AUTHORIZED LIST

- II. For the purposes of that provided for under last paragraph of referred to article 208, when no domicile to receive notices is identified in the terms established under fraction XIV of the previously referred article 2 hereof, notices are to be made as per authorized list.

ADMINISTRATIVE FILE AS EVIDENCE BEFORE THE TFJFA

- III. Taxpayers may file nullity claims before the Federal Tax and Administrative Justice Court, the administrative file as evidence in accordance with article 24 of the current Law, notwithstanding the Federal Tax Code states the contrary.

México City, Federal District on April 28, 2005.- Representative Manlio Fabio Beltrones Rivera, Chairman.- Senator Diego Fernández de Cevallos Ramos, Chairman.- Representative Marcos Morales Torres, Secretary.- Senator Sara I. Castellanos Cortés, Secretary.- Signatures.

In compliance with the provisions of fraction I, Article 89 of the Political Constitution of the United Mexican States and for due publication and performance I issue this Decree at the Seat of the Federal Executive Power in the City of México, Federal District on June 17, 2005.- Vicente Fox Quesada.- Signature. The Secretary of the Interior, Carlos María Abascal Carranza.- Signature.