



Suspension of deadlines and terms with respect to filings before SAT and in connection with Federal tax audits

Rule 13.3. states that certain acts and proceedings will be suspended to the extent that those activities and proceedings cannot be carried out through electronic means. The acts and proceeding that are suspended are:

- i. The filing of and rulings on administrative appeals.

- ii. The conduction and conclusion of administrative customs procedures.

- iii. Commencement and conclusion of audits, actions to verify status and the issue of official minutes as part of such proceedings.

- iv. The issue of letter rulings, deadlines and time limits in tax audits, replies from the tax authority to taxpayers' mediation requests and compliance with rulings of administrative appeals, among others.

The suspension of terms and deadlines does not apply to: (i) the filing of tax returns, notices and informative returns; (ii) the payment, collection and refund of taxes; and (iii) guidance provided to taxpayers, including services rendered in connection with obtaining a tax identification number and changes to the status related to the same.

We hereby include the [link](#) to the publication.

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