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The Mexican Social Security Institute requests the Tax Administration Service to cancel digital seal certificates for unreachable employers

The Mexican Social Security Institute (*Instituto Mexicano del Seguro Social*) (the “IMSS”) has requested the Tax Administration Service (*Servicio de Administración Tributaria*) (the “SAT”) to temporarily restrict the use of digital seal certificates (“CSDs”) for the issuance of online digital tax receipts (*comprobantes fiscales digitales por internet*) (CFDIs) by companies deemed “unreachable”.

This procedure may be implemented when IMSS officials attempt to serve documents on a company or carry out an administrative enforcement procedure (PAE) to collect unpaid social security contributions, and no company personnel are found at the registered address of the company.

As a consequence, the employer will be declared “unreachable”, and the SAT may definitively cancel the CSDs, which may not be reissued.

Under applicable tax regulations, the IMSS is authorised to temporarily restrict the use of CSDs, provided that the employer has been formally notified of such decision. The company in question will have thirty business days to file a clarification request using Form 296/CFF of Annex 1-A to the Miscellaneous Tax Resolution to remedy the irregularities identified by the IMSS. Additionally, the employer may pursue other legal remedies to challenge the administrative action.

Pérez-Llorca México's Social Security team is available to provide further information on this matter.

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