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## New SAT transparency guidelines for tax audits in 2026

On January 5, 2026, the Tax Administration Service (“SAT”) released a compendium of best transparency practices for tax audits, as part of a strategy to provide legal security and certainty in its actions.

These measures seek to optimize the use of tax system resources by favoring an efficient audit model focused on reducing the number of audits while increasing tax collection, under an approach that seeks to guarantee the proportionality and fairness of contributions.

The following improvements in the development of audits are noteworthy:

- i) Publication of “*Plan Maestro 2026. Atención al contribuyente y fiscalización*”, which will establish the tax authority’s parameters and priorities for audits.
- ii) The number of audits per taxpayer will be limited to one (in the event of non-compliance with tax obligations).
- iii) During the audit, only a sample of the information subject to review will be requested, rather than all information.
- iv) Audits will focus on taxpayers that engage in any of the following high-risk practices: transactions with invoice mills, the application of recurring tax losses, abusive deductions or incentives, omissions of income, improper refunds, transactions with tax havens, and the application of effective tax rates lower than those of their sector.
- v) For the development of audits, criteria will be unified across all SAT offices nationwide, particularly in areas such as discounts, unidentified deposits, economic substance, marketing, imports, non-tariff regulations, and authorizations in foreign trade matters.
- vi) Timeframes for refunds of unduly paid taxes will be reduced, with estimated average processing periods of 5 days for individuals and 30 days for legal entities.

These guidelines demonstrate the current tax policy’s orientation toward prioritizing transparency, legal certainty, and proportionality in audit actions, while maintaining more rigorous oversight when conduct involving significant tax risk is detected.

In this context, the 2026 fiscal year will be a key period for taxpayers, as they must strengthen the documentation supporting their transactions and adopt a preventive and comprehensive strategy for adequate risk management in case they are subject to an audit.

**Pérez-Llorca Mexico’s** Tax team is available to provide further information on the contents of this Legal Briefing.

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