

LEGAL ALERT

The logo for Solis, featuring the word "Solis" in a red, cursive font. Above the text is a large, light grey stylized letter "S" that curves around the top right of the word.

Mexico City, May 2021

On December 23, 2019, the decree amending several provisions of the Tax Code of Mexico City (the "**Decree**") was published in the Official Gazette of Mexico City.

The Decree amended Article 160 of the aforementioned law to include Section IV, establishing that the importer, manufacturer, assembler, authorized distributor or seller of new and used vehicles is jointly responsible for the payment of the vehicle ownership or use tax when they have not carried out the necessary registration procedures referred to in the fifth paragraph of the aforementioned legal provision.

As a result of the above, there has been a series of audits carried out against the vehicle companies in order to hold them jointly responsible for the payment of the vehicle ownership or use tax for the vehicles they commercialize.

At *Solis* we work with a team of highly qualified lawyers specialized in tax consulting and strategic tax litigation, allowing us to offer a comprehensive experience to deal with the audits that are being carried out as a consequence of the enforcement of the Decree, as well as to promote all means of defense in case it is necessary.

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