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EY TAX Flash

IMSS Mailbox - General guidelines

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In follow-up to Press Bulletin 429/2020 issued on June 25, 2020 by the Mexican Institute of Social Security (IMSS), on May 13, 2020 the AGREEMENT ACDO.AS2.HCT.240620 /170.P.DIR and its *Single Annex*, which approves the general guidelines for the use of the IMSS Mailbox, was published in the Official Gazette. Our comments are as follows:

- ▶ **Effective Date:** August 3, 2020
- ▶ **Purpose:** to regulate the actions of individuals and electronic notifications sent through the IMSS Mailbox with regard to administrative actions or resolutions issued by the IMSS in digital documents signed by the competent public servant with an e.signature and notified to the corresponding individuals
- ▶ **Administrative actions or resolutions:** communications, notices, services, legal and administrative actions such as: notifications, summons, requests, requests for reports or documentation; notifications of resolutions and settlement schedules, among others and including any that may be appealed, issued by the IMSS in a digital document signed by the competent public servant with an e.signature and notified to the corresponding individuals

- ▶ **Proceedings:** communications, procedures, requests, notices, administrative procedures and any proceeding carried out by individuals before the Institute, through the IMSS Mailbox, with the use of the e.signature, and through digital documents, either voluntarily or in compliance with requirements made by the IMSS
- ▶ **Proceedings that can be carried out through the IMSS Mailbox:** the authority will announce through its website what actions can be carried out through this tool
- ▶ **Procedure for the use of the IMSS Mailbox:** the Agreement describes the steps to follow to enable and use the IMSS Mailbox
- ▶ **Proceedings through the IMSS Mailbox:** the Agreement establishes important aspects about the actions performed by individuals through the tool, such as the generation of acknowledgments, the term for consultation of such acknowledgments, the schedule for carrying out proceedings and the responsibility of the individual
- ▶ **Electronic notification through the IMSS Mailbox:** a detailed explanation of the notification of administrative actions and resolutions is included. It is also established that the authority may personally notify administrative actions and resolutions in compliance with the corresponding regulations
- ▶ **Sanctions:** the Agreement establishes that non-compliance with the indicated guidelines and/or improper use of the IMSS Mailbox with regard to electronic administrative proceedings or actions will be sanctioned in the terms of the General Law of Administrative Responsibilities, the Law, the Federal Criminal Code and other applicable laws

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We create highly networked teams that can advise on planning, compliance and reporting and help you maintain constructive tax authority relationships – wherever you operate. Our technical networks across the globe can work with you to reduce inefficiencies, mitigate risk and improve opportunity. Our 45,000 tax professionals, in more than 150 countries, are committed to giving you the quality, consistency and customization you need to support your tax function.

For more information about our organization, please visit www.ey.com/mx

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