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Mexican Tax Authorities publish formats and procedures for exploration and extraction tax returns

The Mexican Tax Authorities (SAT) published through the [SAT website](#) the electronic formats and procedures for submitting exploration and extraction (E&E tax) returns, applicable to contractors and entitlement holders (PEMEX). The SAT also published the formats and procedures for submitting hydrocarbons extraction and exploration fees returns, applicable exclusively to PEMEX.

The following electronic returns were published:

- ▶ Form IAEEH (Impuesto por la Actividad de Exploración y Extracción de Hidrocarburos) for E&E tax payments
- ▶ Form DUC (Derecho por la Utilidad Compartida) for annual profit-sharing fee payments
- ▶ Forms DEXTH (Declaraciones Mensuales de Pago del Derecho de Extracción de Hidrocarburos) and DEXPH (Declaraciones Mensuales de Pago del Derecho de Exploración de Hidrocarburos) for monthly hydrocarbon extraction and exploration fees payments

Although DUC, DEXTH and DEXPH formats apply exclusively to PEMEX, they may be used as guidelines for the reports that have to be submitted by contractors under a profit-sharing contract.

Additionally, the SAT published that contractors and entitlement holders should submit their E&E tax and corporate income tax returns through the Servicio de Declaraciones y Pagos (DyP) (Return and Payment Service) of such website.



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