



Obligation to issue Digital Fiscal Internet Vouchers (CFDI) of volumetric controls every 24 hours starting January 1, 2015



The transition from traditional accounting system to electronics, does not give a truce to the energy sector or service stations or gas stations in this year 2015; they will be obliged to issue CFDI of volumetric controls for their company every 24 hours.

This situation carries with it serious implications: if we concatenate the contents of the Tax Code of the Federation, the rules of the Code and the general rules on volumetric controls, it can be seen that the final intention is equivalent to every 24 hours a legal representative for a company or owner of the service station signing, verifying and making

sure of each sale from each hose in its service stations as well as all the daily sales of every product of gasoline and diesel.

This reasoning comes about in virtue of the fact that volumetric controls are part of electronic accounting, therefore, doubts have emerged as to whether the amparo (habeas corpus) against sending electronic accounting covers such operations or they are diverse in nature.

In particular, it should be remembered that the amparo (habeas corpus) of the electronic accounting was designed to avoid sending

the trial balance, chart of accounts and policies, among other things, therefore most amparos were straight against article 28, fraction IV of the Tax Code of the Federation, not against fraction I of that precept, which indicates that people who dispose gasoline, diesel, natural gas for automotive combustion or liquefied petroleum gas for automotive combustion in establishments open to the general public must have the hardware and software to support the volumetric controls.

Therefore, if your company is a service station or a company with a similar activity, you should consider that the amparo (habeas corpus) against electronic accounting, in this second and last time, will not have adequate scope if article 28, fraction I of the Tax Code of the Federation is not claimed and with regard to Chapter 2.6. "Of the volumetric controls for gasoline, diesel, natural gas for

automotive combustion and liquid petroleum gas for automotive combustion, which is disposed in establishments open to the general public and tax receipts are issued," including Annex 18, wherein is given the features as well as general provisions of volumetric controls for gasoline, diesel, natural gas for automotive combustion and liquid petroleum gas for automotive combustion, which are disposed in establishments open to the general public, in accordance with article 28, fraction I, second paragraph of CFF.

Therefore, we welcome you if your company is in the energy sector, or a "service station", to verify the scope of amparo (habeas corpus) against electronic accounting, since the obligation to submit or not the information to the tax authority will depend on that.



Iván Argote
Legal Practice Manager
argotei@grupofarias.com

Estela de León
Senior Attorney Litigation Dept.
deleone@grupofarias.com

Lic. A. Valentina Monjarás
Senior Attorney Legal Practice
monjarasa@grupofarias.com

MD. Isabel Rodríguez
Legal Practice Manager
rodriguezi@grupofarias.com

Dr. Adolfo Solís
Partner Tax Litigation Practice
adolfos@grupofarias.com

AGUASCALIENTES
Av. Adolfo López Mateos #1001, Plaza
Kristal, Torre B, Primer Piso, Int. 105, 106,
Col. San Luis, C.P. 20250, Aguascalientes,
Ags. Tels. 52(449) 918-1722, 52(449)
918-1723

MÉXICO D.F.
Playa Olas Altas #601 Col. Reforma,
Iztaccihuatl Sur, Delegación Iztacalco,
C.P. 08840, México D.F.
Tels. 52(55) 5633-2145

TIJUANA
Blvd. Agua Caliente #10611,
Noveno Piso, Despacho 901,
Colonia Aviación, Centro Corporativo
Centura, C.P. 22014. Tel. 52(664)
971-0722, Fax. Solicitar Tono