

2006 Tax law resolution

Based upon with articles 16 and 31 of Ley Orgánica de la Administración Pública Federal (Public Administration Organic Federal Law), 33 section I, subsection g) of the Código Fiscal de la Federación (Fiscal Code of the Federation), 14, section III of the Ley del Servicio de Administración Tributaria (Tax Administration Service Law) and 4º., fraction XVII of Reglamento Interior del Servicio de Administración Tributaria (Regulations of Tax Administration Service Law) and

Whereas

In accordance with article 33, section I subsection g) of the Código Fiscal de la Federación (Fiscal Code of the Federation), the resolutions establishing legal provisions shall be published annually arranging them so as to make them accessible for tax payers.

In this regulation are enclosed the legal provisions pertinent to federal duties and taxes, except those with reference to foreign trade, and for distinction reasons and the sort of statutes encompassed in it, it is known as Resolución Miscelánea Fiscal (Tax Law Resolution).

Due to modifications to a number of tax laws, published in **Diario Oficial de la Federación** (Official Journal of the Federation) on December 30, 2002, and several measures adopted, it has become necessary to hand down general decisions that may allow taxpayers to comply promptly and properly with their fiscal obligations, and therefore the Servicio de Administración Tributaria (Tax Administration Service) issues forth the following:

“2.4.6. to put into effect article 29 of the Code, the following documents shall be legally binding fiscal vouchers, covering the services described therewith:

I. Copies of passenger tickets, air waybills, invoice for various expenses, excess luggage weight bills, issued by the airlines with approved formats by Secretaria de Comunicaciones y Transportes (Ministry of Communications and Transport) or by the International Air Transport Association (IATA).

II. Debit notes for travel agencies or other airlines

III. Copies of passenger tickets, issued by land transportation companies with approved formats by Secretaria de Comunicaciones y Transportes (Ministry of Communications and Transport) or by the International Air Transport Association (IATA).