

NEWSFLASH

State of Nuevo Leon establishes environmental taxes

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As of January 1, 2022, the State of Nuevo Leon established environmental or green taxes, which companies with operations in Nuevo León must pay when they file a monthly statement of emissions and/or polluting discharges. The applicable legislation establishes specific parameters and the obligation to pay said taxes in cases where the companies exceed certain parameters.


Now, regardless of whether a company exceeds the parameters established by law, a monthly statement must be filed, as is the case with Mexican federal taxes or local payroll taxes. Therefore, depending on the activity, companies may be required to register, and file statements, measurements and/or estimates based on which, if applicable, green or environmental taxes will be calculated and paid.

Recently, Nuevo Leon's Finance and Treasury Department has started processing reviews of taxpayers registered in the state's Taxpayers Registry who, in the monthly tax statements they filed, reflected zero Water Polluting Emissions Tax to be due (the "Environmental Water Tax"). The authority is seeking to have taxpayers clarify and justify their statements; hence, taxpayers are asked to provide documentary support corresponding to their monthly tax statements with respect to the Environmental Water Tax, such as laboratory certifications, reports, discharge measurement results, as well as their discharge permit and discharge log.

The authority is requiring such information to validate the taxpayers' returns and, if applicable, make corrected tax determinations as to their respective surcharge and fine.

It is prudent for companies to review in advance their compliance with this new tax and assess whether it is necessary to file any voluntary amendments.

It is probable that government authorities will continue to initiate audit processes in the next few weeks and may also focus on taxes applicable to Air Pollution Emissions and on the Subsoil and Surface Polluting Emissions taxes. It is important to consider that taxpayers self-determine these taxes with their own estimates or measurements. Accordingly, it is important to review compliance on these measurements, and any other estimates used to file monthly statements for such tax purposes.



CCN is available to assist with a review of compliance with these requirements and recommend any available legal options.

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