

FISCAL LIABILITIES CALENDAR 2015

2016

CONCEPT	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
<b>I.- INCOME TAX</b>													
<b>1. PAYABLE TAXES</b>													
Yearly Tax Return 2014 (Corporations)			31-Mar										
Yearly Tax Return 2014 (Individuals)				30-Apr									
Informative Statement for Manufacture, Maquila and Export Services (DIEMSE)			31-Mar										
Statutory Audit 2014 (Optional)						30-Jun							
<b>2.- ADVANCE MONTHLY PAYMENTS/FINAL PAYMENTS</b>													
Income Tax	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
IEPS Tax	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Income Tax Withholding for Salaries	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Income Tax Withholding for Assimilable to Salaries	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Income Tax Withholding of Fees	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Income Tax Withholding of Leaseholds	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Income Tax Foreign Residents	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Employees Profit Sharing (Corporations)					31-May								
Employees Profit Sharing (Individuals)						30-Jun							
<b>II.- VALUE ADDED TAX</b>													
VAT monthly Payment	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
VAT Withholding	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
VAT Third Party Transactions (DIOT)	28-Feb	31-Mar	30-Apr	31-May	30-Jun	31-Jul	31-Aug	30-Sep	31-Oct	30-Nov	31-Dec	31-Jan	28-Feb
<b>III.- MINISTRY OF ECONOMY/INEGI</b>													
Foreign Investment Questionnaire (1)													
INEGI Monthly Questionnaire (IMMEX)	20-Feb	20-Mar	20-Apr	20-May	22-Jun	20-Jul	20-Aug	21-Sep	20-Oct	20-Nov	21-Dec	20-Jan	22-Feb
INEGI Annual Questionnaire 2015			30-Apr										
Annual Report of Foreign Trade (IMMEX, ALTEX, ECEX y PROSEC)				31-May									
<b>IV.- STATE LIABILITIES:</b>													
State Payroll Tax (1.8% Monthly)	25-Feb	25-Mar	27-Apr	25-May	25-Jun	27-Jul	25-Aug	25-Sep	26-Oct	25-Nov	28-Dec	25-Jan	25-Feb
State Payroll Tax (1.8% Quarterly)			27-Apr			27-Jul			26-Oct			25-Jan	
<b>V.- SOCIAL SECURITY:</b>													
Working Risk Ratio computation		28-Feb											
Social Security Fees	17-Feb	17-Mar	17-Apr	18-May	17-Jun	17-Jul	17-Aug	17-Sep	19-Oct	17-Nov	17-Dec	18-Jan	17-Feb
Retirement Fees		17-Mar		18-May		17-Jul		17-Sep		17-Nov		18-Jan	
<b>VI.- HOUSING FUND AND RETIREMENT:</b>													
Housing Fund & Retirement		17-Mar		18-May		17-Jul		17-Sep		17-Nov		18-Jan	
<b>VII.- TAX AUTHORITY DATABASE (CLOUD)</b>													
Chart of accounts (Corporations not listed on stock exchange)			4-Mar										
Chart of accounts (Corporations listed on stock exchange)					3-May								
Chart of accounts (Individuals)			6-Mar										
Trial Balance (Corporations not listed on stock exchange)	4-Mar	3-Apr	6-May	3-Jun	3-Jul	5-Aug	3-Sep	5-Oct	4-Nov	3-Dec	6-Jan-16	4-Feb-16	3-Mar-16
Trial Balance (Corporations listed on stock exchange)			3-May			3-Aug			3-Nov			3-Mar-16	
Trial Balance (Individuals)	6-Mar	7-Apr	8-May	5-Jun	7-Jul	7-Aug	7-Sep	7-Oct	6-Nov	7-Dec	8-Jan-16	8-Feb-16	7-Mar-16
Informative Tax return- Tax status 32-H (Corporations)						30-Jun							
Informative return of relevant transactions (Individuals)	29-May	29-May	29-May	31-Aug	31-Aug	31-Aug	30-Nov	30-Nov	30-Nov	29-Feb-16	29-Feb-16	29-Feb-16	

Note:

- (1) From A to D, during April of each year
- From E to J, during May of each year
- From K to P, during June of each year
- From Q to Z, during July of each year