



### REQUERIMIENTOS ANUALES PARA CORPORACIONES

Como es de su conocimiento, durante los próximos días, se presentan algunos requerimientos que las empresas deben de cumplir a fin de dar cumplimiento a las leyes y reglamentos Mexicanos.

De conformidad con los artículos 80, 166, 172, 181 y demás relativos y aplicables de la Ley General de Sociedades Mercantiles, las Asambleas deberán de reunirse por lo menos una vez al año a fin de que se presenten tanto los informes, ya sea del Consejo de Administración o Administrador Único, o del Consejo de Gerentes o Gerente Administrador, y del Consejo de Vigilancia o de los Comisarios, dependiendo del caso.

Por su parte, de conformidad con el Código Fiscal, las empresas deberán presentar un escrito, manifestando una relación de los socios, accionistas o asociados, residentes en el extranjero, el cual deberá reunir una serie de requisitos, siempre que éstos no hubieren solicitado su inscripción en el Registro Federal de Contribuyentes.

Ahora bien, tanto la Ley de Inversión Extranjera, como su Reglamento, señalan la obligación de las personas físicas y morales de renovar anualmente su registro con el Registro Nacional de Inversiones Extranjeras mediante la presentación de un informe que refleje la información corporativa, económica, contable-financiera y balanza de divisas.

Asimismo, tales leyes, señalan el término para presentar dicho informe, el cual es de acuerdo a la letra inicial del nombre o denominación conforme a lo siguiente:

- De la letra A a la letra D vence en Abril
- De la letra E a la letra J vence en Mayo
- De la letra K a la letra P vence en Junio
- De la letra Q a la letra Z vence en Julio

En caso de que desee contratar nuestros servicios para dar cumplimiento a todos los requisitos antes descritos, le agradeceremos se comuniquen con nosotros a fin de continuar con los trámites pertinentes.

### YEARLY REQUIREMENTS FOR CORPORATIONS

Please be advised that Mexican law contains several requirements that legal entities with foreign investment must comply on a yearly basis. As you may know, during the next days, there are some requirements that the companies need to fulfill in order to comply with the Mexican laws and regulations.

According to articles 80, 166, 172, 181 and other related and applicable articles of the General Law of Mercantile Companies, companies must hold an Ordinary Shareholders or Partners Meeting. The Assembly must gather at least once every year, where statutory matters are discussed and approved. These statutory matters include the approval of the fiscal year, the approval of the financial statements and of the actions adopted by the management of the company, the appointment or reelection of board members, officers and examiners, and finally, the establishment or contribution to the legal reserve of the entity. In order to show the informs, whether of the Administration Board or the Sole Administrator, or the Board of Directors or the Administration Director, as well as of the Surveillance Board or of the Examiner, as the case may be.

Furthermore, pursuant to the Federal Tax Code, companies that have foreign shareholders must file a written notice, providing specific requirements on such shareholders or partners, establishing a relation of the foreign residents, partners, shareholders or associates, which should reunite some requirements, whenever these have not asked for their inscription at the Contributors Federal Registry.

Lastly, the law of Foreign Investment, as well as its Regulations, establish the duty of foreign individuals and corporations of annually renewing their registration with the National Registry of Foreign Investment, by filing through the presentation of an inform a report which reflects the corporate, economic, financial-accountancy and foreign trade aspects of the Mexican entity with foreign participation information.

Likewise, such laws, establish the terms to present the aforesaid inform, which is according to the initial letter of the name or denomination according to the following:

- From letter A to letter D ends in April
- From letter E to letter J ends in May
- From letter K to letter P ends in June
- From letter Q to letter Z ends in July

In the event that you wish to hire our services to give compliance to all the requirements above mentioned, we would appreciate that you contact us in order to continue with the needed procedures.

A t e n t a m e n t e,

Toulet, Gottfried, Dávila y Martínez, S.C.

S i n c e r e l y,

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