

## Capital Gain Tax Requirements\*:

**\*All the required documents will need to be previously reviewed and approved by the Notary!!!!**

### Requirements for exemption:

- Exemption possible once every 3 years,
- Temporal / permanent residency or Mexican,
- RFC number,
- Constancia de situación fiscal
  - current (no major than 1 month),
  - Regime – if foreign different than “sin obligaciones fiscales”
  - Address – if foreign – different than the property the clients are selling,
  - - if National Mexican – any address,
- Utility bill (CFE, Telmex)
  - with correct name of the owner,
  - 6 months of utility bill in PDF and XML,
  - With the correct address of the property (as per deed),
  - With RFC of the owner and TIMBRADOS
  - In case of 2 married seller’s – one person can exempt with apostilled marriage certificate.

Remember: annual declaration in the next fiscal year – **accountant recommended.**

700,000 UDIS/ seller = approx. 5,000,000pesos **DEPENDS ON THE CURRENT EXCHANGE RATE,**

If permanent resident or National Mexican, is recommended to obtain e-signature in SAT.

### To be considered as Mexican Nationals:

- Temporal / permanent residency or National Mexican (INE),
- RFC number,
- Constancia de situación fiscal
  - current (no major than 1 month),
  - Regime – different than “sin obligaciones fiscales”
  - Address - any address,
- Utility bill (CFE, Telmex)
  - with the correct name of the owner,
  - With the correct address of the property (as per deed),