ISSN: 2594 - 2905

TAX LIABILITY IN THE SIMPLIFIED TRUST REGIME (RESICO), A REALITY BY 2023

TAX LIABILITY IN THE SIMPLIFIED TRUST REGIME (RESICO), A REALITY IN 2023. (RESICO), A REALITY IN 2023.

Francisco Javier Cupa González[1], Zenia Isabel Castro Borunda[2], Miguel Enrique López Valdez[3], Paula Cruz Alejos[4], José Ángel Palazuelos Solorza[5]

https://doi.org/10.61117/ipsumtec.v7i1.281

[1]Master in Taxation, Tecnológico Nacional de México/ IT Los Mochis, Department of Economic and Administrative Sciences. E-mail:francisco.cg@mochis.tecnm.mx Telephone: 6688125858. Address: Boulevard Juan de Dios Bátiz s/n, Fraccionamiento El Parque, Los Mochis, Sinaloa, Zip Code 81259.
D. in Administrative Sciences, Tecnológico Nacional de México/ IT Los Mochis, Department of Economic and Administrative Sciences. E-mail:zenia.cb@mochis.tecnm.mx Telephone: 6688125858. Address: Boulevard Juan de Dios Bátiz s/n, Fraccionamiento El Parque, Los Mochis, Sinaloa, Zip Code 81259.
[3] B.S. in Accounting, Tecnológico Nacional de México/ IT Los Mochis, Department of Economic and Administrative Sciences. E-mail:miguel.lv@mochis.tecnm.mx Telephone: 6688125858. Address: Boulevard Juan de Dios Bátiz s/n, Fraccionamiento El Parque, Los Mochis, Sinaloa, Zip Code 81259.
[4] B.S. in Accounting, Tecnológico Nacional de México/ IT Los Mochis, Department of Economic and Administrative Sciences. E-mail:paula.ca@mochis.tecnm.mx Telephone: 6688125858. Address: Boulevard Juan de Dios Bátiz s/n, Fraccionamiento El Parque, Los Mochis, Sinaloa, Zip Code 81259.
[5] Master in Taxation, Tecnológico Nacional de México/ IT Los Mochis, Department of Economic and Administrative Sciences. E-mail:jose.ps@mochis.tecnm.mx Telephone: 6688125858. Address: Boulevard Juan de Dios Bátiz s/n, Fraccionamiento El Parque, Los Mochis, Sinaloa, Zip Code 81259.

***Abstract**:* Electronic accounting is a tax obligation based on Mexican law, developed by businessmen who are registered as individuals in the Simplified Regime of Trust (RESICO). The general objective is to know if businessmen registered for income tax purposes as RESICO individuals and who also perform taxable activities for VAT law purposes comply with electronic accounting obligations in Los Mochis, Sinaloa. This research was conducted with the participation of accounting firms that provide their professional services to individuals who are registered in this regime. As a rule, only those firms that met the following requirements were included: Provide professional services within the Simplified Trust Regime.

This research was quantitative in nature, since quantitative variables were used, using the survey technique, developing a questionnaire with 6 items, with the Likert scale, using the statistical program for data collection (Statistical Package for Social Sciences), resulting in valuable information, applied to a sample of 100 accounting firms in charge of taxpayers under the figure of RESICO, i.e. taxed for purposes of ISR in that regime. Descriptive and inferential statistics were applied, Cronbach's alpha was obtained to know the reliability of the instrument obtaining a .925 which means a high level of confidence for the application of the questionnaire; the working hypothesis was rejected in which the taxpayers RESICOS individuals that are VAT taxpayers comply with the hypothesis of electronic accounting obligations and the null hypothesis was approved in which RESICOS individual taxpayers do not comply with the electronic accounting obligations despite the fact that the tax authorities make it mandatory for tax purposes as of 2022.

Key words: *Electronic accounting, income tax, value added tax, individual, simplified trust regime.*

***Abstract**:* Electronic accounting is a tax obligation based on Mexican laws, it is developed by entrepreneurs who are registered as individuals in the Simplified Trust Regime (RESICO). The general objective is to know if entrepreneurs registered for income tax purposes as RESICO individuals and who also carry out activities taxed for the purposes of the VAT law comply with the obligations of electronic accounting, in Los Mochis, Sinaloa. This research was carried out with the participation of accounting firms that provide their professional services to individuals who are registered under this regime. As a rule, only those firms that met the requirements listed: Provide professional services within the Simplified Trust Regime were included. This quantitative research was developed since quantitative variables were used, using the survey as a technique, also elaborated a questionnaire with 6 items, with the Likert scale, the statistical program for data emptying (Statistical Package for Social Sciences) was used, resulting in valuable information, applying it to a sample.

of 100 accounting firms in charge of taxpayers under the figure of RESICO, that is, they are taxed for income tax purposes in this regime. Descriptive and inferential statistics were applied, Cronbach's alpha was obtained to know the reliability of the instrument, obtaining a .925, which means a high level of confidence for the application of the questionnaire; The working hypothesis in which RESICOS individual taxpayers who are subject to VAT comply with the hypotheses with the electronic accounting obligations was rejected, and the null hypothesis was approved in which RESICOS individual taxpayers do not comply with electronic accounting obligations despite the fact that the tax authorities mark it with a tax obligation as of 2022.

Key words: *Electronic accounting, income tax, value added tax, natural person, simplified trust regime.*

INTRODUCTION

In Mexico, tax complexity must give way to simplification for a better tax collection and also for the taxpayer to have a simpler way in their participation [1], in our country, the registration of micro-entrepreneurs' businesses in a formal way represents to register before the corresponding agencies such : The Ministry of Finance and Public Credit and the Mexican Institute of Social Security, this becomes a very important and transcendental activity to activate the economy in the country and a priority action to promote the generation of new jobs, although a present fact has always been *"....the informal economy has always been present with figures that have too often exceeded more than half of the GDP or the global volume of employment"* [2], and its explanation is derived in any development process that is taking place, unfortunately it is a situation that exists and the informal economy will exist despite the effort of the existing taxation, hence the search for friendlier platforms for the entrepreneur and the existing one. According to the International Labor Organization [3], informality is a situation with different causes, with multiple causes, of great dimensions and mainly based on a great deficit of decent work.

In 1998, the small taxpayers regime was created with the objective of incorporating most of the vendors that operated on a smaller scale, many of whom were in the informal sector of the economy. tax regime lasted until 2013 and then disappeared.

In 2014, the tax incorporation regime appeared, which was aimed at new entrepreneurs or informal businesses that decided to regularize their operations.

In addition, the workers of these micro-entrepreneurs would have the benefits of the IMSS, with a subsidy for the payment fees, as well as access to housing loans; on the other hand, another reason for creating this tax regime for MSMEs was that they could have access to loans from the Development Bank, as well as support and financing from the then National Entrepreneur Institute. In summary, the tax incorporation regime was a proposal to change the incentives in favor of formality due to the benefits it offered, it would be more convenient for businesses to be formal than to remain in informality, this tax regime lasted until the year 2021.

In 2022, the simplified trust regime was created as a replacement of the tax incorporation regime, seeking to promote a fairer, more efficient and universal tax organization; for MSMEs, the simplified trust regime meant a modification to the financial life of individuals in the country, as it seeks to promote, various strategies, fiscal responsibility, so a greater follow-up in the payment of taxes, regularization of public debt and the formalization of jobs is expected.

Unfortunately in Mexico there is a situation where payments are evaded, since captive taxpayers look for ways to evade or pay as little as possible their taxes, for this reason it is important to define this term: "Tax evasion is a crime that affects the entire nation, since the accused, by trying to hide their earnings, fail to pay taxes that affect state finances and limit government resources to carry out public policies or social programs" [4].

It is very important to know the legal framework regarding tax evasion in Mexico, which is composed of the Political Constitution of the United Mexican States, the Federal Tax Code, the Federal Criminal Code, the Customs Law, the Advanced Electronic Signature Law, the Tax Administration Service Law, the Value Added Tax Law, the Income Tax , and the Federal Law for the Prevention and Identification of Operations with Illicit Proceeds [4]. The articles of the Political Constitution of the United Mexican States, the Federal Tax Code, and the Federal Criminal Code referring to tax evasion are as follows:

1. Political Constitution of the United Mexican States: Article 31: "*Contribute to the public expenses of the Federation, the States, Mexico City and the municipality in which they reside, in a proportional and equitable manner as provided by law"* [5].
2. Federal Criminal Code:

-Article 11 Bis. "For the purposes of the provisions of Title X, Chapter II, of the National Code of Criminal Procedure, legal persons may be subject to some or several of the legal consequences when they have participated in the commission of the following crimes" [6].
-B. VIII. "Tax Fraud and its equivalent, provided for in Articles 108 and 109 of the Federal Tax Code" [7].
3. Federal Fiscal Code: Articles 26, 71, 72, 75, 108 y 109 [8].

To have a better understanding of this new Simplified Regime of trust called (RESICO), its conceptualization provided by the (SAT) entering into force in 2022, as simpler alternative for compliance with tax obligations, which is defined as: An administrative facilitation for the payment of income tax (ISR) to be made in a simple, fast and efficient way. It will use as a basis the income invoiced and collected, which will allow reducing the taxpayer's accounting work without requiring the support of third parties. The SAT, in any case, will make the calculations and will offer the pre-filled annual return that will be practically ready, only to be checked and paid [9], the point is to make it very clear what the purpose of this new regime is and what it offers to the taxpayer [10].

This proposal is aimed at individual taxpayers with an annual income of less than 3.5 million pesos invoiced, according to their economic activity, belonging to one of the four tax regimes that make up the Simplified Trust Regime:
1. Business and professional activities
2. Tax Incorporation Regime
3. Use or enjoyment of real estate (lease)
4. Agricultural, Livestock, Fishing and Forestry Activities [11].

As for legal entities, those companies with annual revenues of less than 35 million pesos, whose partners are individuals, according to the economic census, may join, since almost all the establishments in the country are micro, small and medium-sized companies, for this reason the SAT has a registered list of 2.1 million micro and small businesses whose gross annual revenues do not exceed 35 million pesos, which represents 96% of the total number of legal entities that will benefit from joining this new regime [11].

In addition, a very important thing is that RESICO brings with it an improvement in the process of calculating the Income Tax (ISR) to be paid, since only the invoices that were collected will be taken into account, so the system will be able to calculate the income tax (ISR) payable.

According to the SAT, electronic accounting refers to the obligation to make records and accounting entries through electronic means, entering the data monthly, all the accounting information generated by the company through the SAT's website [12], so electronic invoicing, as indicated [13], is a tax document generated by computerized means.

This obligation is established for individual entrepreneurs in the following tax laws: Federal Tax Code (CFF), Income Tax Law (ISR), Value Added Tax Law (VAT) and Special Tax on Production and Services Law (IEPS). These tax provisions are federal legal ordinances, of general observance, with the same hierarchical level among them; the difference is that, in the absence of tax provisions in the ISR, VAT and IEPS laws, the Federal Tax Code will be applied in a supplementary manner (Figure 1).

Figure 1. Hierarchy of federal laws.
Source. Own elaboration (2023).

With respect to the Income Tax Law, the taxpayers called RESICOS are individuals who choose to be taxed for Income Tax purposes. The tax obligations of these taxpayers are set forth in the following article 113-G of the Income Tax Law, which establishes the tax obligations of these taxpayers:

I. Request registration in the Federal Taxpayers Registry and keep it updated.
II. To have an advanced electronic signature and an active tax mailbox.
III. To have digital tax receipts through the Internet for all income actually received.
IV. Obtain and keep digital tax receipts through the Internet to support its expenses and investments.
V. To issue and deliver to its customers digital tax receipts through the Internet for the transactions carried out with them.

VI. Submit the monthly payment in terms of this Section, no later than the 17th day of the month immediately following the month to which the payment corresponds.
VII. File your annual tax return in April of the year following the year to which the return corresponds [14].

As it can be observed this type of companies are NOT obliged to do electronic accounting for ISR purposes, because article 113-G mentioned in the previous paragraphs does NOT contemplate within its fractions such obligation, but in that sense the following approach follows: the Value Added Tax Law is a federal tax law, independent from the Income Tax Law, both are at the same hierarchical level and are of general observance; which means that a RESICO individual businessman must not only comply with the obligations of the Income Tax Law, if he is a taxpayer obliged to pay VAT he must comply with all the tax obligations established by that law.

Therefore, the parties obligated to pay (VAT) are individuals and corporations that, in Mexican territory, carry out the following acts or activities:

I.- Dispose of assets.
II.- Provide independent services.
III.- Grant the temporary use or enjoyment of goods. IV.- Import goods or services [15].

In this sense, if a business is registered as a RESICO individual for ISR purposes and also performs any of these 4 acts or activities taxed for VAT purposes, it has each and every one of the tax obligations established by the VAT law itself, these obligations are contemplated in article 32 of this law, where it is mentioned that the aforementioned parties are also obliged to accounting records in accordance with the Federal Tax Code and its regulations.

Now, it is important to analyze the possible consequences for those taxpayers who omit any of the two obligations of electronic accounting as shown in Table 1, in that sense, the Federal Fiscal Code contemplates both the infraction and the penalty to which the businessman who does not perform the above mentioned would be subject.

Table 1. Infringements and Penalties for non-compliance with electronic accounting obligations.

Infringement	Basis	Sanction	Basis
No make the entries corresponding to the transactions carried out in on electronic media	Article 83 Fraction IV of the Code Federal Tax	From $260.00 a $4,740.00	Article 84 Section III from Code Federal Tax Authorities
Failure to send monthly accounting information through the Internet page of the Service at Tax Administration	Article 81 Section XLI of the Federal Fiscal Code	From $7,110.00 a $21,310.00	Article 82 Section XXXVIII of the Federal Fiscal Code

Source. Own elaboration with data from the tax code (2023).

For all the above mentioned, it is essential to know if RESICOS businessmen are complying with these two obligations in terms of electronic accounting, since in case of non-compliance with any of them, they are facing a contingency of possible fine by the tax authority.

The general objective is to know if the entrepreneurs registered for income tax purposes as RESICO individuals and who also carry out taxable activities for VAT law purposes comply with the electronic accounting obligations in Los Mochis, Sinaloa.

DEVELOPMENT

This research was conducted in the year 2023 taking into account 100 accounting firms that provide professional services to individuals who pay income tax under the simplified regime of trust (RESICO) to which they perform their accounting and comply with their tax obligations, in the city of Los Mochis, Sinaloa, Mexico.

Methodology

It is a quantitative research since quantitative variables were used, the technique used was the survey and as an instrument called "Questionnaire for Firms that provide their professional services to individuals who pay income tax in the RESICO", which was designed according to the objectives of the research and the variables proposed in the designed items, it was taken care that the vocabulary was explicit and simple, to avoid doubts in the understanding of the questions and the selection of the answers was suitable and without deviations, the hypotheses of the research are shown in Table 2.

Table 2. Research hypotheses.

Hypothesis	
Null hypothesis	Taxpayers RESICOS individuals who are subject to VAT do not comply with the following conditions

	with the obligations electronic accounting obligations
Working hypothesis	The taxpayers RESICOS individuals who are subject to VAT, comply with electronic accounting obligations

Source. Own elaboration (2023).

The questionnaire was applied to 100 accounting firms in the city of Los Mochis, Sinaloa, Mexico, and was answered by the general director of the firm, who is the main responsible for the provision of professional services. The instrument contained six items, obtaining a Cronbach's alpha of .925, which, being between .70 and .90, indicates a good internal consistency in the instrument applied to the sample, as shown in the table below.

3. In addition, the relevant statistical indicators were obtained: mean, median, standard deviation, minimum and maximum with optimal results shown in Table 4.

Table 1. Reliability statistics. Cronbach's alpha.

Cronbach's alpha	N of elements
.925	6

Source. Own elaboration with data obtained from SPSS (2023).

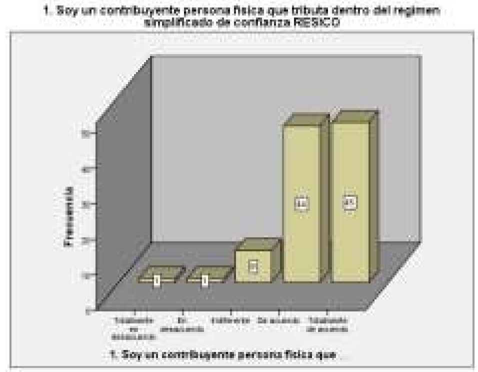
Table 2. Statistics performed.

Data		P1	P2	P3	P4	P5	P6
N	Valid	100	100	100	100	100	100
	Lost	0	0	0	0	0	0
Media		4.31	4.31	4.35	4.31	4.31	1.73
Median		4.00	4.00	4.00	4.00	4.00	2.00
Standard deviation		.761	.761	.744	.761	.761	.709
Minimum		1	1	1	1	1	1
Maximum		5	5	5	5	5	3
Sum		431	431	435	431	431	173

Source. Own elaboration with data obtained from SPSS (2023).

Below are the graphs obtained with the developed items, applied to the 100 accounting firms in charge of RESICO taxpayers in Los Mochis, Sinaloa in 2023.

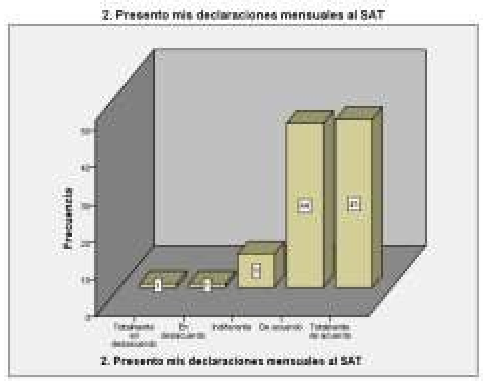
Graph 1. Responses obtained from question 1 of the questionnaire.



Source. Own elaboration with data obtained from SPSS (2023).

As can be seen, 89 taxpayers are taxpayers that pay taxes under the RESICO regime, of which 44 answered in agreement and 45 totally agreed, with an absolute positive majority.

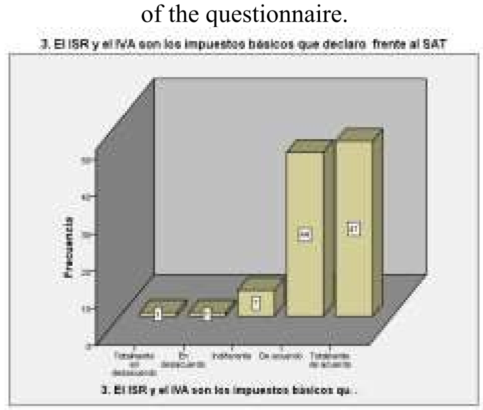
Graph 2. Responses obtained from question 2 of the questionnaire.



Source. Own elaboration with data obtained from SPSS (2023).

In terms of whether they filed monthly returns with the SAT, there was also a positive majority, with 44 respondents agreeing and 45 strongly agreeing.

Graph 3. Responses obtained from question 3 of the questionnaire.



Source. Own elaboration with data obtained from SPSS (2023).

EDUCACIÓN TECNOLÓGICO NACIONAL DE MÉXICO
IPSUMTEC
ISSN: 2594 - 2905

When asked if ISR and VAT were the taxes they reported to the SAT, they answered 44 in agreement and 47 that they totally agreed.

Graph 4. Responses obtained from question 4 of the questionnaire.

Source. Own elaboration with data obtained from SPSS (2023).

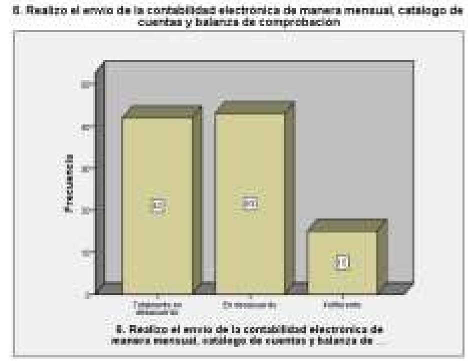
On the question of whether accounting entries were made using EXCEL and not accounting software, 44 agreed and 45 totally , which means that there is formality in the accounting records.

Graph 5. Responses obtained from question 5 of the questionnaire.

Source. Own elaboration with data obtained from SPSS (2023).

In this questionnaire, in which they were asked if they filed their returns with the information preloaded by the SAT, 44 stated "in agreement" and 45 "totally in agreement", which shows a highly positive response to the way in which they file their returns.

Graph 6. Responses obtained from question 6 of the questionnaire.



Source. Own elaboration with data obtained from SPSS (2023).

In this item, it was asked whether the electronic accounting was sent on a monthly basis, the chart of accounts and the trial balance, where paradoxically it was found that 42 were "totally in disagreement" and 43 "in disagreement", and 15 expressed an indifferent opinion, showing a highly negative response in the compliance with this obligation of electronic accounting.

DISCUSSION AND ANALYSIS OF RESULTS

By way of discussion, it is important to mention that the SAT itself on its website declares the Simplified Trust Regime as an administrative simplification for those individual taxpayers who chose to register in this tax regime, however, it is observed in practice that there are contradictions in the tax laws governing these entrepreneurs. In the present investigation it is possible to verify that on the one hand the Income Tax Law does not oblige these taxpayers to do electronic accounting, but on the other hand the VAT Law does contemplate this obligation, therefore it is transcendental that these taxpayers get advice a specialist in the subject to have an adequate professional criterion for the compliance of their tax burdens.

Regarding compliance with electronic accounting obligations by RESICOS taxpayers who in turn are obligated to pay VAT, as established in Article 32 of the VAT Law, it is observed that most taxpayers are not complying with this obligation, so that they are facing a possible contingency of being subject to fines and penalties by the tax authority, without having a legal basis for a possible defense before the authority itself.
The results obtained in the hypothesis are shown below, as shown in Table 11.

Summary of the results of the hypotheses.

Hypothesis	Conceptualization of the Hypothesis	Result: Approved/ Rejected

1	Working hypothesis **H1=** The taxpayers individuals RESICOS individuals who are subject to of VAT, comply with obligations accounting electronics.	Rejected
2	Null Hypothesis **Ho=** The taxpayers individuals RESICOS taxpayers who are subject to VAT, do not comply with with the obligations accountin g electronics.	Approved

Source: Own elaboration (2023).

In the present investigation the SPSS statistical program was used since it allows calculating values in descriptive and inferential statistics for obtaining information and contributed to decision making, as a first point it is important to highlight the use of Cronbach's alpha with a very positive result, since this was .925 which is extremely adequate since it shows the high level of confidence since in the research activity it is important to use this aspect to verify that the instrument is adequate for obtaining valid information, as mentioned by [16].

The first point observed in the results was a clear omission on the part of the RESICO taxpayers, who in turn are subject to the VAT law, to comply with their obligations in terms of electronic accounting.

The creation of the Simplified Trust Regime (RESICO) in the year 2023 is not fulfilling one of main objectives for micro-entrepreneurs, which is to have administrative simplification, since in order for a taxpayer to comply with the electronic accounting obligations, it is necessary to have technological equipment and tools (software), as well as the advice of specialists in the accounting and tax areas.

It is basic to comment that the RESICO shows a tax scheme that denotes a more accessible system than the one previously managed by the SAT for people with business and professional activities with greater ease and less complexity, seeking to improve the taxpayer base, encouraging potential taxpayers and this is clearly stated [17].

CONCLUSIONS

It is important to mention that for a micro-entrepreneur who files his tax returns independently without the advice of an accounting or tax specialist, the content of the tax laws to which he is subject can become confusing and contradictory to each other, because 2 provisions with the same hierarchical level contradict each other, one tax law (ISR) does not contemplate an obligation for RESICOS taxpayers individuals, while the other law (VAT) does contemplate the tax obligation of electronic accounting.

In the same vein, it is important to emphasize that the SAT itself publishes on its website several informative contents where it informs about the benefits that a taxpayer of the simplified trust regime has when being relieved from filing informative returns and electronic accounting, likewise in another section of frequently asked questions the SAT itself publishes that these taxpayers are not obliged to keep accounting because it is a simplified taxation scheme and accounting is not within their tax obligations. All of the above is very confusing for companies registered in this regime and leads to non-compliance with this tax obligation.

Therefore, it is very necessary to modify the VAT and IEPS law to state textually that these taxpayers are not obliged to use electronic accounting, thus complying with the benefit of administrative simplification, since they are not obliged to use electronic accounting.

The Mexican taxpayer is not required by any federal law to comply with the provisions of electronic accounting. These modifications to the laws deal with a legislative process that takes time, however, within the Miscellaneous Tax Resolution of each fiscal year a provision (rule) can be added that contemplates the exemption of electronic accounting of RESICOS individuals for VAT and IEPS purposes, and that the same gives legal certainty to these taxpayers to avoid the risk of any sanction by the tax authority.

An outstanding fact is that so far there are no requirements, fines or penalties applied by the tax authority to taxpayers for the omission of the obligations regarding electronic accounting, the truth is currently the SAT has in its power more efficient and effective means of control than the electronic accounting itself, for example, the CFDI 4.0, which contains punctual and precise information of the operations being carried out by the company, the taxes it causes and credits, as well as the tax withholdings made; this may be a reason why the tax authority directs its efforts to other items and not to the electronic accounting. In this

However, from the businessmen's point view, it seems that if the authority does not impose fines or sanctions "I can take the risk" of not complying with my obligations and in that sense they will be worried when they observe that the SAT has already started to impose these sanctions in the matter electronic accounting.

The subject of this article requires further research, since the RESICO may undergo modifications in the tax periods and it is necessary to be aware of both individuals and corporations, so a future line of research would be "The payment of taxes for RESICO taxpayers individuals" and "The payment of taxes for RESICO taxpayers corporations" since both figures involve similarities, but there are also great differences that the SAT may express and must be visualized, analyzed and applied in a differentiated manner, hence they are lines of research in relation to tax law.

BIBLIOGRAPHY .

[1] Flores, M., Ferrer, E., & Zamora, L. (2023). Simplified Trust Regime: Legal Entities. In T. SEDECO, Innovación, industrialización sostenible y complejidad productiva en las organizaciones. pp. 105-. 114. Durango: Red IBAI.

[2] Santos, R. (May-August 2021). The long march of the informal economy in Latin America. (F. d. National Autonomous University of Mexico, Ed.) Journal of Economic Literature JEL, 18(53), pp. 95-125. Retrieved from http://revistaeconomia.unam.mx/index.php/ecu/article/view/632/637

[3] International Labour Organization (October 2014). Thematic Labor Overview. Retrieved from 1. Transition to formality in Latin America and the Caribbean and 2. Small businesses, big gaps: https://www.ilo.org/wcmsp5/groups/public/---americas/---ro-lima/documents/publication/wcms_315054.pdf

[4] Aguirre, J. P., & Sánchez, M. C. (February 2019). Tax evasion in Mexico. Retrieved from Senado de la República: http://bibliodigitalibd.senado.gob.mx/bitstream/handle/123456789/4338/Cuaderno%20de%20Investigaci%20C3%.B3n%2055.pdf?sequence=3&isAllowed=y

[5] Chamber of Deputies of the Honorable Congress of the Union June 6, 2023). Political Constitution of the United Mexican States. Retrieved from http://www.diputados.gob.mx/LeyesBiblio/pdf/CPEUM. pdf

[6] Chamber of Deputies of the Honorable Congress of the Union May 23, 2023). Federal Criminal Code. from http://www.diputados.gob.mx/LeyesBiblio/pdf/CPF.pdf

[7] Chamber of Deputies of the Honorable Congress of the Union (May 23, 2023). Código Penal Federal. Retrieved October 2, 2023, from http://www.diputados.gob.mx/LeyesBiblio/pdf/CPF.pdf.

[8] Chamber of Deputies of the Honorable Congress of the Union (November 12, 2021). Fiscal Code of the Federation. Retrieved from https://www.diputados.gob.mx/LeyesBiblio/pdf/CFF.pdf

[9] Government of Mexico. (2022). Servicio of Tax Administration. Retrieved October 2, 2023, from Do you know who will benefit from the new Simplified Tax Regime? of Trust: https://www.gob.mx/sat/es/articulos/sabes-a-quien-beneficiara-el-nuevo-regimen-simplificado-de-confianza?idiom=en

[10] Díaz, B., & Mapén, F. d. (January - June 2022). Analysis of the tax implications of the simplified trust regime in Mexico: A new taxation scheme for 2022. (F. d. administrative, Ed.) Revista FACCSEA, 98-108. Retrieved from https://editorial.uniamazonia.edu.co/index.php/faccea/article/view/521/564.

[11] Government of Mexico (2022). Tax Administration . Retrieved October 2, 2023, from Do you know who will benefit from the new Simplified Tax Regime? of Trust: https://www.gob.mx/sat/es/articulos/sabes-a-quien-beneficiara-el-nuevo-regimen-simplificado-de-confianza?idiom=en

[12] Government of Mexico (2023). Tax Administration Service. Retrieved August 112023, from Accounting electronic: https://www.gob.mx/sat/acciones-y- programas/contabilidad-electronica-173700

[13] Tosca, S., Mapén, F. d., & Martínez, G. (2021). Electronic invoicing as a tool to increase firm productivity. Investigación & Negocios Journal, 14(13), 6-15. doi:DOI: https://doi.org/10.38147/invneg.v14i23.124

[14] Chamber of Deputies of the Congress of the Union (December 11, 2021). Income tax law. Retrieved from https://www.diputados.gob.mx/LeyesBiblio/pdf/LISR.p df

[15] Chamber of Deputies of the Congress of the Union (November 12, 2021). Ley del impuesto al valor agregado. Retrieved on August 15, 2023, from https://www.diputados.gob.mx/LeyesBiblio/pdf/LIVA.p df

[16] Rodríguez, J., & Reguant, M. (July 1, 2020). Calculating the reliability of a questionnaire or scale using SPSS: Cronbach's alpha coefficient. Revista d'Innovació i Recerca en Educació. REIRE, 1-13. doi:DOI: https://doi.org/10.1344/reire2020.13.230048

[17] Ojeda, F. (August 7, 2023). The extra taxation of the new simplified trust regime. Biolex, 15. doi:DOI: https://doi.org/10.36796/biolex.v15i26.311

CONTRIBUTION ROLE TABLE

Role	Author(s)
Conceptualization	Francisco Javier Cupa Gonzalez

Data Curation	Francisco Javier Cupa González (Principal) Zenia Isabel Castro Borunda (Equal) Paula Cruz Alejos (Same)
Methodology	Zenia Isabel Castro Borunda
Project management	Francisco Javier Cupa Gonzalez
Resources	Francisco Javier Cupa Gonzalez
Software	Zenia Isabel Castro Borunda
Supervision	Francisco Javier Cupa Gonzalez
Validation	Francisco Javier Cupa González (Principal) Zenia Isabel Castro Borunda (Equal)
Visualization	Miguel Enrique López Valdez (Principal) Paula Cruz Alejos (Same) José Ángel Palazuelos Solorza (Equal)
Drafting (original draft)	Francisco Javier Cupa González (Principal) Zenia Isabel Castro Borunda (Equal) Paula Cruz Alejos (Same)
Writing (proofreading and editing)	Francisco Javier Cupa González (Principal) Zenia Isabel Castro Borunda (Equal) Miguel Enrique López Valdez (Principal) José Ángel Palazuelos Solorza (Equal)