

<https://doi.org/10.23913/ricsh.v14i27.347>

*Artículos científicos*

## Las cláusulas habilitantes bajo la óptica del principio de legalidad tributaria en México

*Enabling clauses from the perspective of the principle of tax  
legality in Mexico*

*Cláusulas de habilitação sob a ótica do princípio da legalidade  
tributária no México*

**Adrián Salvador Rivera Lima**

Universidad de Guadalajara, México

[adrian.rivera@cucea.udg.mx](mailto:adrian.rivera@cucea.udg.mx)

<https://orcid.org/0000-0002-8530-5377>

### Resumen

Este artículo trata del análisis de las cláusulas habilitantes bajo la óptica constitucional del principio de legalidad y reserva de ley en México en 2023. Con el objeto de plantear argumentos doctrinales, como legales para interpretar de manera apropiada las disposiciones fiscales, la investigación se llevó a cabo utilizando el método de investigación exegético y el método sistemático, con base en la técnica de investigación documental. Los resultados señalan que es imprescindible que las cláusulas habilitantes cuenten con el sustento jurídico y técnico actualizado y adecuado para responder con dinamismo a los retos de fiscalización del sistema fiscal mexicano. Se concluye que las cláusulas habilitantes son el medio idóneo para facilitar el cumplimiento del contribuyente.

**Palabras clave:** Legalidad, Fiscalidad, Sistema fiscal, cláusula habilitante, reserva de ley.



## Abstract

This article analysis enabling clauses under the constitutional principle of legality, as well as the no taxation without representation principle in Mexico in 2023. In order to present theoretical arguments, as well as legal arguments to properly interpret tax provisions, the research was carried out using the exegetical research method and the systematic method, based on the documentary research technique. Results show that it is essential for enabling clauses to have an updated legal and technical background in order to properly face auditing challenges in the Mexican tax system. It is concluded that enabling clauses are the ideal means to facilitate taxpayer compliance.

**Keywords:** Legality, Taxation, Tax system, enabling clause, principle of law reservation.

## Resumo

Este artigo trata da análise das cláusulas habilitadoras sob a perspectiva constitucional do princípio da legalidade e reserva de direito no México em 2023. A pesquisa foi realizada utilizando o método de pesquisa exegetica e o método sistemático, com base na técnica de pesquisa documental. Com o objetivo de levantar argumentos doutrinários e jurídicos para interpretar adequadamente as disposições tributárias. Como resultado da análise, é essencial que as cláusulas habilitadoras tenham suporte jurídico e técnico atualizado e adequado para responder dinamicamente aos desafios de supervisão do sistema tributário mexicano; Desde 2023, ocupa a nona posição no mundo entre as jurisdições mais complexas em termos de conformidade legal contábil e tributária. Cláusulas de habilitação são o meio ideal para facilitar a conformidade do contribuinte.

**Palavras-chave:** Legalidade, Tributação, Sistema tributário, cláusula de habilitação, reserva legal.

**Date Reception :** July 2024

**Date Acceptance :** December 2024

---

## Introduction

Today, Mexico is the fifth most complex jurisdiction to do business worldwide (TMF Group , 2023) and is the ninth most difficult economy for accounting and tax compliance (TMF Group , 2018), due to the complexity of accounting bureaucracy, invoicing and tax payments.

The above causes a mismatch in the forecasts for compliance with the objectives of the United Nations 2030 Agenda, which many countries, including Mexico, committed



to comply with (Moran, 2016) . Objective 10 of this agenda contemplates reducing inequality within and between countries, having among its objectives the adoption of fiscal policies to achieve greater equality and improve the regulation and monitoring of financial institutions to strengthen the application of these regulations (Moran, 2015).

The present study work seeks to present doctrinal and legal arguments that allow taxing agencies and taxpayers to know the most convenient and technical way, the basis to correctly interpret the tax provisions that affect their legal sphere for better constitutional compliance in accordance with their duties as Mexicans.

Based on the doctrinal and legal review of tax rules and criteria, it is proposed to follow the guideline of enabling clauses in favor of the tax authority. This will facilitate the issuance of clearer and more understandable technical rules, benefiting those governed and meeting the revenue collection objectives.

The structure of the research first includes the study of the principle of legality and reserve of law in Mexico; then, the enabling clause is analyzed as a dynamic means of solving the Mexican tax system. Finally, the conclusions, discussion and proposals for improving the tax system are presented.

## Method

The method used for this research was the exegetic method to analyze the legal norm and focusing on its drafting (Cajal, 2021), that is, to interpret and discover the purpose of the author of the norm (Peniche, 1996). In turn, the systematic method was used to organize knowledge and the meaning of the legal provision in relation to other provisions or to the legal system as a whole (Arenas, Lopez, Penagos, & Godinez, 2021).

It should be noted that although the interpretation and form of application of the tax norm are strict due to the interrelationship between the tax regulations, a joint interpretation can be carried out (Ortega, 2015). Regarding the legal research technique, the documentary technique was used in the review of legal texts and jurisprudential criteria of appellate courts.

## Results

### Principle of Legality

Initially, in the Mexican legal system we find as sources of Mexican tax law the Political Constitution of the United Mexican States (CPEUM), international treaties, the Law, regulations, decree laws, jurisprudence, custom and doctrine (Carrasco, 2017). With



regard to the law, we have first of all the Political Constitution of the United Mexican States; federal laws, state constitutions and laws of the States that make up the Mexican Republic.

In a very general way, the principle of legality can be conceptualized as: "Legal principle by virtue of which citizens and all public powers are subject to laws and rights". (Real Academia Española, 2023) It can also be defined as the submission of all authorities to the legal norm, which constitutes legality as a guarantee. (Burgoa, 2018).

To complement the principle of legality, Roldan (2017) comments that prior legal authorization of an authority is necessary for its correct action ; in this sense, the tax authority can only do what the law allows or empowers it to do.

To this is added Ortega's comment (2015) on the principle of legality in which he establishes that: "...the law and only the law can regulate certain matters that affect the collective organization (pág. 117)." In the doctrine of Spanish constitutional law, it is considered to be a principle composed of three sub-principles : The supremacy of the Law, the reserve of Law; and, finally, the positive link of the administration to the law and to the right. (Balouziyeh, 2012) It could also be said that it is the submission of citizens and the acts of the authorities are subject to the law. (Burgoa, 2018) The principle of legality in tax matters is contained in constitutional Article number 31, which determines the obligations of those who are Mexican, and specifically, section IV, whose text is broken down into the following points:

1. It is an obligation for Mexicans to contribute to cover public expenses, both municipal, federal, state, and Mexico City.
2. The contribution must be proportional and equitable.
3. The contribution must be in the manner provided by law.

In the manner provided by the laws, and this is how the principle of tax legality is expressed in the CPEUM; from the above, it is inferred that an imperative condition for the full compliance of the obligation to contribute to public expenses is that the manner of said contribution is recorded in law " *Nullum tributum sine lege* " (Rodriguez, 2016).

Chavez also (2015) considers that the principle of legality deals with the imposition of the duty, of a legal nature, to establish, in a formal and materially legislative act, the elements considered essential to a contribution, in order to prevent the arbitrariness of the collecting authority in its actions.

In Mexico, the regulations that have the greatest impact on taxpayers (individuals and corporations) in terms of obligations and rights are laws, regulations and jurisprudence.

In terms of hierarchy, it can be noted firstly that tax laws are those legal provisions that are issued by the legislative branch (Carrasco, 2017); secondly, the regulations are made up of general and abstract legal provisions that are issued by the head of the Executive Branch (President of the Republic); and thirdly, the jurisprudence, which are the criteria issued by ministers, magistrates and judges of federal and state jurisdictional bodies, where the content and scope of the tax legal norm is determined.

It should be noted that jurisprudence is formed by mandatory precedents, either by reiteration or by contradiction; the circuit collegiate courts establish jurisprudence by reiteration, and the Supreme Court of Justice of the Nation and the jurisprudence by precedents that are mandatory, operating in Plenary or in Chambers. (Amparo Law, 2021).

Specifically, jurisprudence and its criteria allow for an accurate interpretation of the tax law in relation to other legal provisions, integrating it as a tax system.

Due to the above, in order to disseminate the criteria of Jurisprudence, Theses are presented that contain, among several elements, the relevant reasons for a criterion issued by the federal jurisdictional body that served to resolve a problem addressed in a sentence.

In this vein of ideas, we begin with the Jurisprudence thesis with number 232797, on the principle of legality, in relation to tax matters, and which in its content expresses the following main points:

1. It is necessary that the tax burden of the governed be established in a law;
2. The law must specify the essential characteristics of taxes, as well as the form, content and scope of the tax obligation;
3. Tax regulations must be applied to a specific case, and in particular to the passive subject or taxpayer, by the tax authority.

The essential characteristics of the tax and the form, content and scope of the tax obligation are expressly stated in the law so that the governed (taxpayer of the tax relationship) can, at all times, know the correct way to contribute to the public expenses of the State; and the authority must apply the provisions in a specific way to each taxpayer in particular <sup>1</sup>.

---

<sup>1</sup>Thesis: Jurisprudence. Constitutional, Administrative, Plenary, 232797, Seventh Period, Judicial Weekly of the Federation, Volume 91-96, First Part, Page 173



It must also be considered that for a tax to be valid, it must comply with essential elements that must be expressly contained in the law: in addition to being proportional, equitable, and intended to cover public expenses, it must also contain essential elements such as the subject, the object, the base, the rate and the time in which it must be paid, all expressly stated in the law <sup>2</sup>.

The elements in the tax legal norm serve as a basis for the calculation of the contribution by an administrative authority through a procedure that allows the amount to be quantified, preventing arbitrary action .<sup>3</sup>

As seen above, the principle of legality in tax matters seeks to avoid arbitrariness on the part of administrative authorities by determining that they must comply with the regulatory provisions of a tax nature without deviating from their objective. In order to avoid differences or deviations or errors in the interpretation and application of tax regulations by the authority.

Systematically interrelating the rules does not violate the principle of legality, the principles of interpretation, or strict application. The above is in accordance with article 31, section IV of the Constitution.<sup>4</sup>

### **Reservation of Law and enabling clause**

The legal reserve can be considered as certain legal matters that can only be regulated by law by constitutional mandate, discarding legal provisions of lower rank. (RAE, 2017) . A standard for standards is a precept that grants powers to the legislative branch (Calvo & Calvo, 2017).

Regarding the reservation of law in Mexican constitutional law, Roldan (2017) adds that "... it would consist in that the regulation of certain matters would only be valid if it is made by a law issued (at the federal or state level, as the case may be) in accordance with the procedure for the initiation and formation of laws" (pág. 89), in this way the obligation on the part of the legislator to regulate specific matters is configured. In tax matters, it can be said that: "there is no taxation without representation" (Roldan, 2017, pág. 113). Furthermore, the justification for the principle of reservation of law, in

---

<sup>2</sup>Thesis: Jurisprudence. Constitutional, Administrative, Plenary, 232796, Seventh Period, Judicial Weekly of the Federation, Volume 91-96, First Part, Page 172

<sup>3</sup>Thesis: 2a./J. 111/2000, Constitutional and Administrative Jurisprudence, Second Chamber, 190643, Ninth Period, Judicial Weekly of the Federation and its Gazette, Volume XII, December 2000, Page 392

<sup>4</sup>Thesis: 3a./J. 18/91, Third Chamber, Jurisprudence, Administrative, 207014, Eighth Period, Judicial Weekly of the Federation, Volume VII, April 1991, Page 24



Mexico, is found in the need to safeguard the personal freedom and property of those governed.<sup>5</sup>

The legal reserve has two variants, the absolute legal reserve and the relative legal reserve. The absolute legal reserve appears when the Constitution indicates that a legal matter must be regulated exclusively by law. (RAE, 2017) In this case, the regulation cannot be carried out by means of secondary regulations, but can only be carried out by regulations that have the rank of law.

On the contrary, the relative reservation empowers the law to regulate a legal matter, without excluding the possibility that the law itself allows the executive branch to issue regulations. (RAE, 2017)

On the other hand, the relativization of the reservation has a negative aspect; in this sense, Roldan (2017) believes that "... there is a tendency in the legislation to refer to or allow the regulations to decide some aspects of the subject matter of the law" (pág. 97), and this in turn causes the law to yield to the regulation. As a consequence, the hierarchy that the law has over the regulations is diminished.

In the Mexican tax system, we find the legal reservation in Article 31, section IV of the CPEUM, previously analyzed from the perspective of the principle of legality. As well as in Article 73, section VII of the CPEUM, which establishes:

Article 73. Congress has the power:

[...]

VII. To impose the necessary contributions to cover the budget ; (Political Constitution of the United Mexican States, 2024)

Both provisions deal with contributions and reserve them to the law. The doctrine classifies the legal reservation as absolute and relative. This classification is formulated based on the scope or extension that is attributed to each type of reservation on each subject. Thesis 197375 establishes the following:

- The principle of legality is clearly stated in constitutional article 31, section IV;
- Refer to the reservation of law to specify the scope of the principle of legality.
- The absolute legal reserve arises when the legal order of a certain subject is limited exclusively to formal law; in the Mexican case, to the legal norm issued by Congress, whether federal or local.

---

<sup>5</sup>Thesis: 1a./J. 122/2007, Jurisprudence, Constitutional, Administrative, First Chamber, 171459, Ninth Period, Judicial Weekly of the Federation and its Gazette, Volume XXVI, September 2007, Page 122



- The relative reservation, on the other hand, allows other sources of law to regulate part of the normative discipline of a certain subject matter, but under the condition that the law expressly stipulates the criteria that said sources must conform to.<sup>6</sup>

In addition to the above, a legal figure arises that provides officials other than the Legislative Branch with normative powers to be able to deal with changing and specialized situations.

This has led to the establishment of regulatory mechanisms called "enabling clauses", which are formally legislative acts by means of which the legislator authorizes a State body to regulate a specific matter and to be able to specify general bases and parameters, which is justified by the fact that the State is not a dynamic phenomenon.

Something to take into account is that the legal justification of the enabling clause is not found in the CPEUM, but in the principle of the reserve of law that governs tax matters (Sánchez, 2023). The empowered body is empowered to issue regulations that regulate a specific and complex technical aspect, which due to its characteristics requires the provision of dynamic solutions that cannot be determined or specifically provided for in the law.<sup>7</sup>

Furthermore, Thesis number 182710 regarding enabling clauses has the following important points:

1. The clauses result in an expansion of the powers granted to the administration and other State bodies, which are subject to control under the principle of legality;
2. Such regulatory authorisation must be carried out in a balanced manner that takes into consideration the risk of establishing regulatory provisions that encourage arbitrariness, or generating situations where it is impossible to exercise state control due to the lack of adequate legal provisions<sup>8</sup>.

The above is done in order to respond more effectively to questions and to accurately interpret tax regulations, since Mexico is one of the ten most complex tax systems in terms of accounting compliance, due to its bureaucracy and difficult understanding of its structure and operation.

---

<sup>6</sup>Thesis: P. CXLVIII/97, Isolated, Administrative, Constitutional, 197375, Ninth Period, Judicial Weekly of the Federation and its Gazette, Volume VI, November 1997, Page 78

<sup>7</sup> Thesis: I.1o.AE110 A (10th), Isolated, Administrative, Constitutional, Circuit Collegiate Courts, 2010829, Tenth Period, Judicial Weekly Gazette of the Federation, Book 26, January 2016, Volume IV, Page 3167

<sup>8</sup>Thesis: P. XXI/2003, Isolated, Constitutional, 182710, Ninth Period, Judicial Weekly of the Federation and its Gazette, Volume XVIII, December 2003, Page 9





A specific case of the enabling clauses of the Tax Administration Service Law reformed in 2018 (LSAT, 2018), in section III of Article 14, which establishes that the President of the Tax Administration Service has the power to issue normative, administrative and customs provisions, making the above known to the Governing Board (LSAT, 2018).

The power that the norm authorizes to the President of the Tax Administration Service (SAT) for the issuance of general administrative rules, related to tax and customs legislation, by a State Secretariat, based on an enabling clause for such purpose, does not constitute a delegation of powers, and does not violate the principles of legality and legal certainty provided for in article 16, first paragraph, of the CPEUM <sup>9</sup>.

In the Mexican case, the *Miscelánea Fiscal*, an ordinance that contains multiple modifications to tax laws (RAE, 2017), is the example of the general administrative rules, issued by the president of the Tax Administration Service (SAT), without this being a violation of the principle of legality and legal certainty. Among the most notorious laws that are part of the *Miscelánea Fiscal*, are the Federal Tax Code (CFF, 2021), Income Tax Law (LISR, 2021), Value Added Tax Law (LIVA, 2021). Specifically, the *Miscelánea Fiscal Resolution* is based on the CFF in Article 33 section I, subsection g, which among other things contains the annual publication of resolutions that were issued by authorities, of a fiscal nature, grouping them to facilitate understanding by taxpayers.

Another case of enabling clauses is found in sections III and IV of article 28 of the Federal Tax Code of 2021, in which the enabling clauses contained do not violate the right to legality, since they delimit the general bases and parameters of the authority's actions. This includes the records that will be kept in electronic media and the accounting information, which must be sent monthly through the Tax Administration Service's website.

Additionally, within the international context, there is the case of the European Union. Navarro (2007) specifically comments on the Charter of Fundamental Rights of the European Union, which contemplates the inclusion of an enabling clause that allows unanimous adherence to the European Convention on Human Rights, resulting in the submission of the European Union to the legal control and provision, in matters of human rights, of the Strasbourg Court (*EUR-Lex - L33501 - EN - EUR-Lex*, nd ),.

---

<sup>9</sup>Thesis: 1a. XXIV/2012 (10th), Isolated, Administrative, Constitutional, First Chamber, 2000281, Ninth Period, Judicial Weekly of the Federation and its Gazette, Book V, February 2012, Volume 1, Page 665



Also, in relation to the enabling clause, Spain is an example. First, Fernández (2002) presents the case of the Spanish Constitution, which grants the State the power to delegate competences derived from the Constitution itself through treaties to an international organization or institution. Secondly, Merino (2006) presents the case of Law 7/1985, Regulatory of the Bases of the Local Regime, in Spain, which in its article 139, acts as an enabling clause so that different types of sanctions, limitations or prohibitions are established by local entities in the absence of specific sectoral regulations.

## Discussion

From the conclusions of the investigation, it is worth mentioning that the legal basis of the resolution of the tax miscellany is identified, which is an example of enabling clauses, but this does not mean that it is correct, since technical standards are not laws or tax regulations, and therefore, they are a support in the event of possible discrepancies or lack of clarity of the laws in specific situations, but they do not have the normative or binding hierarchy of a law issued by a federal congress, and this means that its provisions do not have sufficient binding force to oblige the taxpayer to follow them fully, nor to be considered in a legal or judicial procedure or process.

In the case of Mexico, we find research work from the last decade by authors such as Valentín Ibarra and Ernesto (2019) in their work "Banco de México y sus fuerzases respeto las institucionales de Tecnología Financiera en materia de criptoactivos " where they address the Powers of the Bank of Mexico to issue general provisions for the healthy development of the financial system, and which agrees with the research regarding the regulation of the financial system. It also agrees with the work of Dr. Jesús Herrera (2015) in his book chapter "Public Administration and Enabling Clauses" where he addresses the history and structure of enabling clauses, and the powers of certain executive authorities to regulate some technical areas.

Finally, we agree with Dr. Gabriela Ríos (2010) in the article "The reservation of tax law as a fundamental right" where she analyzes the reservation of relative law, essential reservation and principle of legality in the Mexican tax system.



## Conclusions

From the analysis of the development and its content, it is possible to synthesize some focal points that allow to specify the relevant issues. Firstly, the principle of legality in tax matters includes that the essential elements of a contribution, the circumstances of its calculation, and the actions of an exacting authority in its actions, can only be regulated by the corresponding law, after the execution of a formal and materially legislative act . That is, the non-application by analogy, but only by interpretation, based on the specific set of regulations and limited exclusively to the tax area .

Secondly, the validity of the reservation of law, as the regulation of certain matters, depends on the implementation of a law issued at the Federal and State levels. In the Mexican tax system, we find the legal reservation in Article 31, section IV and in Article 73, section VII of the CPEUM. In this section we find the tax principles of legality, proportionality, equity and purpose of public spending. The principles in question have been the subject of various jurisprudential criteria that define and specify the scope of each tax principle.

Thirdly, the doctrine classifies the reservation of law into two types: absolute and relative; this classification is established based on the scope that is attributed to each type of reservation on each subject. The reservation that is absolute It appears when the regulation of a certain matter is limited exclusively to formal law.

In the Mexican case, it is reserved for specifically tax regulations, excluding regulation by other sources, without allowing secondary regulations to take effect. The relative reservation is that which enables other sources of the law to regulate part of a certain subject matter, but with the condition that the law is the one that expressly and restrictively provides the rules to which said sources must conform. It may be a law that enables regulations or a tax miscellany with technical guidelines.

Finally, the negative aspect of the relative legal reservation is that legal issues of consideration, in the Mexican legal system, and specifically administrative law, are stipulated in regulations or other sources of law other than the law itself. In this vein of ideas, the "enabling clauses" arise. The legislator empowered a State body (public administration) to regulate a specific and concrete matter, allowing it to issue regulatory norms of a specific technical aspect provided with absolute precision in the law. An example is the Miscellaneous Tax Resolution, which is based on article 33, section I, subsection g), of the Federal Tax Code. These clauses serve as support for fiscal institutions and taxpayers, but due to evaluations of the fiscal system carried out by international entities, it has not been sufficient to comply with objective 8 of the 2030



Agenda. This objective contemplates improvements in fiscal and financial institutions and regulations. By facilitating the understanding of tax provisions, full compliance with tax obligations is promoted.

### **Proposal**

After reviewing the principle of legality and enabling clauses, it is necessary for the tax authorities to issue technical regulations that are more understandable for taxpayers and investors who need to make financial plans taking into account the tax aspect, in order to reduce the gap between tax obligation and compliance, and prevent Mexico from being considered one of the most complicated jurisdictions to do business nationally and internationally.

Although enabling clauses are a form of assistance in the interpretation and application of tax provisions, the Mexican government must make a greater effort to clarify and streamline tax compliance and to encourage foreign and national investment by making the rules of tax operation in Mexico clear. Therefore, it would be convenient for federal tax laws and regulations not to depend excessively on enabling clauses in their form of resolution in the tax code as a technical guide for calculations, interpretations and procedures; but rather, the technical aspects whose interpretation is more critical, with respect to taxes, calculations and procedures, should be incorporated into the existing tax laws and regulations in a specific chapter or even, issue federal laws with normative provisions of a technical nature so that their binding value, procedures and judicial processes are not in doubt, and that the provisions of the code are limited to a secondary interpretative support and do not have the same relevance as the laws.

Regarding future lines of research based on the miscellany as enabling clauses, they would be the following:

- Analysis of the effectiveness of the tax code as a support tool for taxpayers;
- The contradiction between the provisions of tax regulations and tax provisions;
- Analysis of the binding potential of the enabling clauses of the resolution of the tax miscellany before the rights of the taxpayer.

## References

- Arenas, P., Lopez, E., Penagos, C., & Godínez, W. (2021). *Técnicas de investigación Jurídica*. (W. Godínez, Ed.). Tirant le Blanch.
- Arilla Baz, F. (2012). *Metodología de la Investigación Jurídica*. Porrúa.
- Balouziyeh, J. (21 de Octubre de 2012). *Diccionario de Términos Jurídicos* (Fundamentos de Derecho español n° 3). Corporative Law Series.
- Burgoa, C. A. (2018). *Principios Tributarios y Económicos de las Contribuciones*. Thomson Reuters.
- Cajal, A. (2021, January 6). *Método exegético: origen, importancia, tipos y ejemplos*. Lifeder. <https://www.lifeder.com/metodo-exegetico/>
- Calvo, R., & Calvo, J. (2017). *Curso de Derecho Financiero*. Thomson Reuters.
- Carrasco Iriarte, H. (2017). *Derecho Fiscal I*. Iure Editores.
- Cláusulas habilitantes. Constituyen actos formalmente legislativos, Pleno de la Suprema Corte de Justicia de la Nación [S.C.J.N], Semanario Judicial de la Federación y su Gaceta, Novena Época, Tomo XVIII, Diciembre de 2003, Tesis: P. XXI/2003, página 9, (México).
- Cláusulas habilitantes. Su naturaleza y finalidad, Tribunales Colegiados de Circuito de la Suprema Corte de Justicia de la Nación [S.C.J.N], Gaceta del Semanario Judicial de la Federación, Décima Época, Libro 26, Enero de 2016, Tomo IV, Tesis: I.1o.A.E.110 A (10a.), página 3167 (México).
- Código Fiscal de la Federación, [CFF], Reformado, Diario Oficial de la Federación [D.O.F.], 11 de Noviembre de 2021, (México).
- Constitución Política de los Estados Unidos Mexicanos, [CPEUM], Reformada, Diario Oficial de la Federación [D.O.F.], 3 de Marzo de 2024, (México).
- Contabilidad electrónica. Las cláusulas habilitantes contenidas en el artículo 28, fracciones iii y iv, del código fiscal de la federación, no vulneran el derecho a la legalidad (decreto de reformas publicado en el diario oficial de la federación el 9 de diciembre de 2013), Segunda Sala de la Suprema Corte de Justicia de la Nación [S.C.J.N], Gaceta del Semanario Judicial de la Federación, Décima Época, Libro 33, Agosto de 2016, Tomo II, Tesis: 2a. LXIII/2016 (10a.), página 1297, (México).
- Chávez, R. (2015). *Diccionario Practico de Derecho*. Porrúa.
- EUR-Lex - 133501 - EN - EUR-Lex. (n.d.). Eur-Lex.europa.eu. <https://eur-lex.europa.eu/ES/legal-content/summary/charter-of-fundamental-rights-of-the-european-union.html>



Facultad reglamentaria del presidente de la república. Principios que la rigen, Primera Sala de la Suprema Corte de Justicia de la Nación [S.C.J.N], Fuente: Semanario Judicial de la Federación y su Gaceta, Novena Época, Tomo XXVI, Septiembre de 2007, Tesis: 1a./J. 122/2007, página 122, (México)

Fernández, M. (2002). Límites Constitucionales de la aplicación del derecho comunitario en el sistema de integración europeo, algunas referencias a la Constitución Chilena de 1980. *Revista de Derecho de la Universidad Católica de Valparaíso*, 435-449.

García, J., & Girón, E. (9 de Febrero de 2012). *La Reserva de Ley*. Obtenido de Derecho Constitucional: <http://www.derechoconstitucional.es/2012/02/la-reserva-de-ley.html>

Herrera, J. (2015). *Administración Pública y las cláusulas habilitantes*. En C. Gómez, De la administración pública tradicional a la nueva gestión pública (págs. 155-176). McGrawHill.

Ibarra, V., & Silva, E. (2019). Banco de México y sus facultades respecto de las instituciones de tecnología financiera en materia de criptoactivos. *Jurídica Ibero*, 43-70.

Impuestos, elementos esenciales de los. Deben estar consignados expresamente en la ley., Pleno de la Suprema Corte de Justicia de la Nación [S.C.J.N], Volumen 91-96, Primera Parte, Séptima Época, Tipo: Jurisprudencia, Semanario Judicial de la Federación, página 172, (México)

Impuestos, principio de legalidad que en materia de, consagra la constitucion federal, Pleno de la Suprema Corte de Justicia de la Nación [S.C.J.N], Volumen 91-96, Primera Parte, Séptima Época, Tipo: Jurisprudencia, Semanario Judicial de la Federación, página 173, (México).

Legalidad tributaria. Alcance del principio de reserva de ley, Pleno de la Suprema Corte de Justicia de la Nación [S.C.J.N], Semanario Judicial de la Federación y su Gaceta, Novena Época, Tomo VI, Noviembre de 1997, Tesis: P. CXLVIII/97, página 78, (México).

Legalidad tributaria. La circunstancia de que el cálculo de algún elemento de las contribuciones corresponda realizarlo a una autoridad administrativa no conlleva, necesariamente, una transgresión a esa garantía constitucional, Segunda Sala de la Suprema Corte de Justicia de la Nación [S.C.J.N], Semanario Judicial de la Federación y su Gaceta, Novena Época, Tomo XII, Diciembre de 2000, Tesis: 2a./J. 111/2000, página 392, (México).



- Ley de Amparo, Reglamentaria de los Artículos 103 y 107 de la Constitución Política De Los Estados Unidos Mexicanos, [L.A.], Reformada, Diario Oficial de la Federación [D.O.F.], 7 Junio de 2021 (México).
- Ley del Impuesto al Valor Agregado, [LIVA], Reformada, Diario Oficial de la Federación [D.O.F.] 12 de Noviembre de 2021, (México).
- Ley del Impuesto sobre la Renta, [LISR], Reformada, Diario Oficial de la Federación [DOF], 12 de Noviembre de 2021, (México).
- Ley del Servicio de Administración Tributaria., [LSAT], Reformada, Diario Oficial de la Federación [DOF], DOF 4 de Diciembre de 2018, (México).
- Leyes fiscales. La interpretación sistemática de sus normas no contraviene los principios de interpretación y aplicación estricta y de legalidad que rigen en dicha materia, Tercera Sala de la Suprema Corte de Justicia de la Nación [S.C.J.N], Semanario Judicial de la Federación, Octava Época, Tomo VII, Abril de 1991, Tesis: 3a./J. 18/91, página 24, (México).
- Merino, V. (2006). Las nuevas Ordenanzas municipales reguladoras de la convivencia ciudadana. *Revista de Estudios de la Administración*, 485-510.
- México, en el top ten de países más complejos para pagar impuestos – Pacto Global México. (2018). Pactoglobal.org.mx. <https://pactoglobal.org.mx/mexico-en-el-top-ten-de-paises-mas-complejos-para-pagar-impuestos/>
- Morán, M. (2015). *Paz y justicia - Desarrollo Sostenible*. Desarrollo Sostenible. <https://www.un.org/sustainabledevelopment/es/peace-justice/>
- Morán, M. (2016). *La Agenda para el Desarrollo Sostenible - Desarrollo Sostenible*. <https://www.un.org/sustainabledevelopment/es/development-agenda/>
- Municipal, I. N. para el F. y el D. (n.d.). *¿Qué es la Agenda 2030 para el Desarrollo Sostenible?* Gob.mx. <https://www.gob.mx/inafed/articulos/que-es-la-agenda-2030-para-el-desarrollo-sostenible>
- Navarro, A. (2007). El Tratado para la Reforma de la Unión Europea. *Revista Española de Derecho Europeo*, 329-335.
- Organización de las Naciones Unidas. (25 de Septiembre de 2015). *Objetivos de Desarrollo Sostenible*. Obtenido de Resolución aprobada por la Asamblea General el 25 de septiembre de 2015: <https://www.un.org/sustainabledevelopment/es/development-agenda/>
- Ortega, J. M. (2015). *Lecciones de Derecho Fiscal*. Porrúa.
- Palomar, J. (2003). *Diccionario para juristas*. Porrúa.
- Peniche, F. (1996). *Introducción al Estudio del Derecho*. Porrúa.



- Ponce, L. (2020). *Metodología del Derecho*. Porrúa.
- RAE. (2017). *Definición de ley miscelánea fiscal - Diccionario panhispánico del español jurídico - RAE*. Diccionario Panhispánico Del Español Jurídico - Real Academia Española. <https://dpej.rae.es/lema/ley-miscel%C3%A1nea-fiscal>
- RAE. (2017). *Definición de reserva absoluta de ley - Diccionario panhispánico del español jurídico - RAE*. Diccionario Panhispánico Del Español Jurídico - Real Academia Española. <https://dpej.rae.es/lema/reserva-absoluta-de-ley>
- RAE. (2017). *Definición de reserva de ley - Diccionario panhispánico del español jurídico - RAE*. Diccionario Panhispánico Del Español Jurídico - Real Academia Española. <https://dpej.rae.es/lema/reserva-de-ley>
- RAE. (2017). *Definición de reserva relativa de ley - Diccionario panhispánico del español jurídico - RAE*. Diccionario Panhispánico Del Español Jurídico - Real Academia Española. <https://dpej.rae.es/lema/reserva-relativa-de-ley>
- RAE. (n.d.). *Definición de principio de legalidad - Diccionario panhispánico del español jurídico - RAE*. Diccionario Panhispánico Del Español Jurídico - Real Academia Española. <https://dpej.rae.es/lema/principio-de-legalidad>
- Revista fiscal gva. (MARZO de 2008). *El principio de reserva de ley en materia tributaria*. Recuperado el 2 de Marzo de 2024, de revista fiscal gva: [www.revistafiscal.gvamundial.com.mx/html/data/2008/Marzo/11/.../reserva\\_ley\\_1.do...](http://www.revistafiscal.gvamundial.com.mx/html/data/2008/Marzo/11/.../reserva_ley_1.do...)
- Ríos, G. (2010). *La reserva de ley tributaria como derecho fundamental*. Contabilidad y tributación, 1-27.
- Rodríguez, H. (2016). *Instituciones de Derecho Fiscal*. Porrúa.
- Roldan, J. (2017). *Derecho Administrativo*. Oxford.
- Sánchez, G. (2023). *Inconstitucionalidad de las Cláusulas Habilitantes*. Revista Defensa Fiscal, 26-33.
- Servicio de administración tributaria. El artículo 14, fracción III, de la ley relativa (publicada en el diario oficial de la federación el 15 de diciembre de 1995), que autoriza al presidente de dicho órgano desconcentrado para emitir reglas generales administrativas, no viola los principios de legalidad y seguridad jurídica, Primera Sala de la Suprema Corte de Justicia de la Nación [S.C.J.N], Semanario Judicial de la Federación y su Gaceta, Décima Época, Libro V, Febrero de 2012, Tomo 1, Tesis: 1a. XXIV/2012 (10a.), página 665, (México).



The Financial Complexity Index 2018. (n.d.). Obtenido de <http://docencia.uaeh.edu.mx/estudios-pertinencia/docs/agenda-index-global/Gobal-index-of-36.pdf>

TMF Group. (8 de Junio de 2023). *Ten most complex jurisdictions*. Obtenido de [tmf-group.com/](https://www.tmf-group.com/en/news-insights/articles/global-business-complexity/gbci2023-10-most-complex-jurisdictions/): <https://www.tmf-group.com/en/news-insights/articles/global-business-complexity/gbci2023-10-most-complex-jurisdictions/>

TMF Group. (n.d. de Abril de 2018). *The Financial Complexity Index 2018*. Recuperado el 5 de Marzo de 2024, de [tmf-group.com](https://www.tmf-group.com/globalassets/pdfs/gbci/tmf-group-infographic-10-year-anniversary-por-1.pdf): <https://www.tmf-group.com/globalassets/pdfs/gbci/tmf-group-infographic-10-year-anniversary-por-1.pdf>

Torrucó, S. (n.d.). *Principio de legalidad en el ordenamiento jurídico mexicano*. Recuperado el 10 de Marzo de 2024, de Biblioteca Virtual del Instituto de Investigaciones Jurídicas de la UNAM: <https://archivos.juridicas.unam.mx/www/bjv/libros/6/2724/4.pdf>

Tribunal Europeo de Derechos Humanos. (1 de Agosto de 2021). Convenio Europeo de Derechos Humanos. Obtenido de [www.echr.coe.int](https://www.echr.coe.int): [https://www.echr.coe.int/documents/d/echr/convention\\_spa](https://www.echr.coe.int/documents/d/echr/convention_spa)

Tributaria, S. de A. (n.d.). *El SAT informa los resultados de los estudios de evasión fiscal realizados en 2022*. Gob.mx. <https://www.gob.mx/sat/prensa/el-sat-informa-los-resultados-de-los-estudios-de-evasion-fiscal-realizados-en-2022-009-2023>

UNAM. (S.D.). *Los principios Tributarios Constitucionales*. Recuperado el 3 de Marzo de 2024, de Biblioteca Jurídica Virtual del Instituto de Investigaciones Jurídicas de la UNAM: <https://archivos.juridicas.unam.mx/www/bjv/libros/7/3283/4.pdf>