

<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

<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. La investigación se llevó a cabo utilizando el método de investigación exegético y el método sistemático, con base en la técnica de investigación documental. Con el objeto de plantear argumentos doctrinales, como legales para interpretar de manera apropiada las disposiciones fiscales. Como resultado del análisis, 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; ya que, el mismo se ubica en 2023 en el noveno lugar mundial de jurisdicciones más complejas para el cumplimiento legal contable y tributario. 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 deals with the analysis of the enabling clauses under the constitutional perspective of the principle of legality and reservation of law in Mexico in 2023. The research was carried out using the exegetical research method and the systematic method, based on the documentary research technique. In order to raise doctrinal arguments, as well as legal arguments to properly interpret tax provisions, as a result of the analysis, it is essential that the enabling clauses must have the updated and adequate legal and technical support to respond dynamically to the challenges of oversight of the Mexican tax system; In 2023, it ranks ninth in the world among the most complex jurisdictions for legal, accounting and tax compliance. 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 in globally (TMF Group , 2023) and the ninth most difficult economy for accounting and tax compliance (TMF Group , 2018), due to the complexity of accounting bureaucracy, invoicing and tax payments.

This creates a gap in the forecasts for meeting the objectives of the United Nations 2030 Agenda, which many countries, including Mexico, pledged to meet (Moran, 2016) . Objective 10 of this agenda aims to reduce inequality within and between countries, with the aim of adopting fiscal policies to achieve greater equality and improving the regulation and oversight of financial institutions to strengthen their implementation (Moran, 2015).

This study seeks to present doctrinal and legal arguments that allow tax agencies and taxpayers to know the most convenient and technical way, the basis for correctly interpreting 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 regulations 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 regulations, benefiting those governed and meeting revenue collection objectives.

The research structure first includes a study of the principle of legality and the reserve of law in Mexico; then, it analyzes the enabling clause as a dynamic solution to the Mexican tax system. Finally, it presents conclusions, discusses, and proposes improvements to the tax system.

Method

The method used in this research was the exegetical method to analyze the legal norm and focus on its wording (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 while the interpretation and application of the tax regulation are strict due to the interrelationship between tax systems, a joint interpretation can be



made (Ortega, 2015). Regarding the legal research technique, documentary techniques were used in the review of legal texts and jurisprudential criteria of appellate courts.

Results

Principle of Legality

Initially, the sources of Mexican tax law in the Mexican legal system are the Political Constitution of the United Mexican States (CPEUM), international treaties, the law, regulations, decree laws, case law, custom, and doctrine (Carrasco, 2017). Regarding the law, we first consider the Political Constitution of the United Mexican States; federal laws, state constitutions, and laws of the states that comprise 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." It (Real Academia Española, 2023) 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 from an authority is necessary for it to act correctly ; in this sense, the tax authority can only do what the law allows or empowers it to do.

To this is added Ortega's commentary (2015) on the principle of legality, in which he establishes that: "...the law and only the law can regulate certain matters that affect collective organization (pág. 117)." In Spanish constitutional law doctrine, it is considered a principle composed of three sub-principles : the supremacy of the law; the reserve of the law; and, finally, the positive link between the administration and the law and 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, whether 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 law, 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 fulfillment of the obligation to contribute to public expenses is that the manner of said contribution is established in law " *Nullum tribute " sine lege "* (Rodriguez, 2016).



Chávez also (2015) believes that the principle of legality concerns the imposition of a legal obligation to establish, in a formal and materially legislative act, the elements considered essential to a tax, in order to prevent the tax collection authority from being arbitrary in its actions.

In Mexico, the regulations that most impact and affect taxpayers (individuals and legal entities) in terms of obligations and rights are laws, regulations, and case law.

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

It should be noted that case law is formed by binding precedents, whether by reiteration or contradiction. Circuit courts establish case law by reiteration, and the Supreme Court of Justice of the Nation establishes case law by binding precedents, operating in plenary session or in chambers. (Amparo Law, 2021).

Specifically, jurisprudence and its criteria allow for the accurate interpretation of tax regulations in relation to other legal provisions, thus forming 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, 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 essential characteristics of the taxes, as well as the form, content and scope of the tax obligation, must be recorded in the law;
3. Tax regulations must be applied to a specific case, and specifically to the taxpayer, by the tax authority.

The essential characteristics of the tax and the form, content, and scope of the tax obligation are expressly established in the law so that the governed (the taxpayer) can, at

all times, know the correct way to contribute to the State's public expenditures; and the authority must apply the provisions to each taxpayer in particular ¹.

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 the 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 ².

The elements in the legal tax regulation 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 ³.

As seen above, the principle of legality in tax matters seeks to avoid arbitrariness on the part of administrative authorities when determining that they must comply with tax regulations without deviating from their purpose. This is to avoid discrepancies, deviations, or errors in the interpretation and application of tax regulations by the authorities.

interrelating norms does not violate the principle of legality, the principles of interpretation, or strict application. This is in accordance with Article 31, Section IV, of the Constitution.⁴

Reserve of Law and enabling clause

The reservation of law can be considered as that certain legal matters can only be regulated by law by constitutional mandate, ruling out legal provisions of lower rank. (RAE, 2017) . A rule for rules 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 of the regulation of certain matters only being valid if done 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

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

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

³Thesis: 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

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

matters, it can be said that: "there is no tax without representation (Roldan, 2017, pág. 113)." Furthermore, the justification for the principle of reservation of law, in Mexico, is found in the need to safeguard the personal liberty and property of those governed.⁵

The reservation of law has two variants: absolute reservation of law and relative reservation of law. Absolute reservation of law arises when the Constitution establishes that a legal matter must be regulated exclusively by law. (RAE, 2017) In this case, regulation cannot be achieved through secondary regulations; rather, it can only be achieved through regulations that have the force of law.

On the contrary, the relative reservation empowers the law to regulate a legal matter, without excluding the law itself from allowing 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 legislation to defer to or allow regulations to decide some of the subject matter of the law itself (pág. 97)," and this, in turn, causes the law to yield to the regulations. Consequently, the hierarchy of the law over the regulations is diminished.

In the Mexican tax system, we find the legal reservation in Article 31, Section IV of the CPEUM, analyzed above from the perspective of the principle of legality. It is also found 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 address contributions and reserve them under the law. Legal doctrine classifies the legal reserve as absolute or relative. This classification is based on the scope or extension attributed to each type of reserve on each subject matter. Thesis 197375 establishes the following:

- The principle of legality is clearly enshrined in Article 31 of the Constitution, Section IV;
- Refer to the legal reserve to specify the scope of the principle of legality.

⁵Thesis: 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 absolute reservation of law arises when the legal regulation of a given subject matter is limited exclusively to formal law; in the Mexican case, to the legal norm issued by Congress, whether federal or local.
- The relative reservation, on the other hand, allows other sources of law to regulate part of the normative discipline of a certain subject, but under the condition that the law expressly stipulates the criteria that said sources must adhere to.⁶

In addition to the above, a legal concept has emerged that grants officials other than the Legislative Branch regulatory powers to address changing and specialized situations.

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

Something to keep in mind is that the legal justification for the enabling clause is not found in the Constitution of the European Union (CPEUM), but rather in the principle of the reserve of law that governs tax matters (Sánchez, 2023). The authorized body is empowered to issue regulations governing a specific and complex technical aspect, which, due to its characteristics, requires the provision of dynamic solutions that cannot be specifically determined or provided for in the law.⁷

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, subject to control under the principle of legality;
2. Such regulatory empowerment must be carried out in a balanced manner that takes into account 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 provisions⁸.

The above is intended to more effectively address questions and provide a more accurate interpretation of tax regulations, given that Mexico is among the ten most

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

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

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

complex tax systems in terms of accounting compliance, due to its bureaucracy and the difficulty in understanding its structure and operation.

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 regulatory provisions, of an administrative and customs nature, making the foregoing known to the Governing Board (LSAT, 2018).

The power that the norm authorizes the President of the Tax Administration Service (SAT) to issue general administrative rules, relative to fiscal 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 ⁹.

In the Mexican case, the Tax Miscellany, an ordinance that contains multiple modifications to tax laws (RAE, 2017), is an 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 notable laws that are part of the Tax Miscellany are the Federal Tax Code (CFF, 2021), the Income Tax Law (LISR, 2021), and the Value Added Tax Law (LIVA, 2021). Specifically, the Tax Miscellany is based on the CFF in Article 33, section I, subsection g, which, among other things, contains the annual publication of resolutions issued by tax authorities, grouping them together to facilitate understanding by taxpayers.

Another example of enabling clauses is found in Sections III and IV of Article 28 of the 2021 Federal Tax Code. The enabling clauses do not violate the right to legality, as they define the general bases and parameters of the authority's actions. This includes the records to be kept electronically and the accounting information, which must be submitted 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 adhesion to the European Convention on Human Rights, resulting in the submission of the European Union. to the control and legal provision, in matters of human rights of the Strasbourg Court (*EUR-Lex - L33501 - EN - EUR-Lex* , nd .),.

⁹Thesis: 1a. XXIV/2012 (10a.), 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, regarding enabling clauses, Spain is an example. First, Fernández (2002) presents the case of the Spanish Constitution, which in its Article 93 grants the State the power to delegate powers derived from the Constitution itself through treaties to an international organization or institution. Second, Merino (2006) presents the case of Law 7/1985, Regulating 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 for 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 tax laws or regulations, and therefore, they are a support in the event of possible discrepancies or lack of clarity in 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 fully follow them, 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 and its powers regarding financial technology institutions in the matter of cryptoassets " 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 related to 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) article "Tax Law Reservation as a Fundamental Right," where she analyzes relative reservations, essential reservations, and the principle of legality in the Mexican tax system.

Conclusions

From the analysis of the development and its content, we can summarize some key points that allow us to clarify the relevant issues. First, the principle of legality in tax



matters states that the essential elements of a contribution, the circumstances of its calculation, and the actions of an enforcing authority in its actions can only be regulated by the corresponding law, following the execution of a formal and material legislative act . That is, application cannot be by analogy, but only by interpretation, based on the specific set of regulations and limited exclusively to the tax field .

Secondly, the validity of the reserve law, like 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 Article 73, Section VII of the Constitution of the Mexican Constitution (CPEUM). This section contains the tax principles of legality, proportionality, equity, and the purpose of public spending. These principles have been the subject of several jurisprudential criteria that define and specify the scope of each tax principle.

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

In the Mexican case, it is reserved for specifically tax-related regulations, excluding regulation by other sources, and secondary regulations cannot apply. A relative reservation allows other sources of law to regulate certain matters, but with the condition that the law expressly and restrictively establishes the rules to which said sources must adhere. This may include a law that authorizes regulations or a tax miscellany with technical guidelines.

Finally, the negative aspect of the relative reservation of law is that important legal issues 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, "enabling clauses" emerge. The legislator empowered a state body (public administration) to regulate a specific subject matter, allowing it to issue regulations on a specific technical aspect provided for with absolute precision in the law. An example is the Miscellaneous Tax Resolution, based on Article 33, Section I, Subsection g), of the Federal Tax Code. These clauses serve to support tax institutions and taxpayers, but based on evaluations of the tax system conducted by international bodies, they have not been sufficient to meet Goal 8 of the 2030 Agenda. This goal contemplates improvements in tax 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, tax authorities must issue technical regulations that are more understandable for taxpayers and investors who need to conduct financial planning, taking into account tax considerations. This will reduce the gap between tax obligations and compliance and prevent Mexico from being considered one of the most complicated jurisdictions in which to conduct business, both nationally and internationally.

Although enabling clauses are a form of assistance in the interpretation and application of tax provisions, the Mexican government must make greater efforts to clarify and streamline tax compliance and encourage foreign and domestic investment by clearly defining the rules governing taxation in Mexico. Therefore, it would be advisable for federal tax laws and regulations not to rely excessively on enabling clauses, as defined in the tax miscellany, as a technical guide for calculations, interpretations, and procedures. Rather, the most critical technical aspects of taxation, calculations, and procedures should be incorporated into existing tax laws and regulations in a specific chapter. Federal laws should even be issued with technical regulatory provisions so that their binding force, procedures, and judicial processes are not in question. The provisions of the miscellany should be limited to secondary interpretive support and not have the same relevance as the laws.

Regarding future lines of research that start from the miscellany as enabling clauses, they would be the following:

- Analysis of the effectiveness of the tax miscellany as a tool to support taxpayers;
- The contradiction of the provisions of tax regulations with respect to tax provisions;
- Analysis of the binding potential of the enabling clauses of the tax miscellany resolution in relation to taxpayer rights.

References

- Arenas, P., Lopez , E., Penagos, C., & Godínez, W. (2021). *Legal Research Techniques* . (W. Godínez , Ed.). Tirant le Blanch.
- Arilla Baz, F. (2012). *Methodology of Legal Research* . Porrúa.
- Balouziyeh , J. (October 21 , 2012). *Dictionary of Legal Terms* (Fundamentals of Spanish Law, No. 3). Corporate Law Series.
- Burgoa, CA (2018). *Tax and Economic Principles of Contributions* . Thomson Reuters.
- Cajal, A. (2021, January 6). *Exegetical Method: Origin, Importance, Types, and Examples* . Lifeder . <https://www.lifeder.com/metodo-exegetico/>
- Calvo, R., & Calvo, J. (2017). *Financial Law Course* . Thomson Reuters.
- Carrasco Iriarte, H. (2017). *Tax Law I*. Iure Editores.
- Enabling clauses. They constitute formally legislative acts. Plenary Session of the Supreme Court of Justice of the Nation [SCJN], Judicial Weekly of the Federation and its Official Gazette, Ninth Period, Volume XVIII, December 2003, Thesis: P. XXI/2003, page 9, (Mexico).
- Enabling clauses. Their nature and purpose, Circuit Collegiate Courts of the Supreme Court of Justice of the Nation [SCJN], Official Gazette of the Judicial Weekly of the Federation, Tenth Period, Book 26, January 2016, Volume IV, Thesis: I.1o.AE110 A (10a.), page 3167 (Mexico).
- Federal Tax Code, [CFF], Reformed, Official Gazette of the Federation [DOF], November 11 , 2021, (Mexico).
- Political Constitution of the United Mexican States, [CPEUM], Reformed, Official Gazette of the Federation [DOF], March 3 , 2024, (Mexico).
- Electronic accounting. The enabling clauses contained in article 28, sections iii and iv , of the federal tax code, do not violate the right to legality (reform decree published in the official gazette of the federation on December 9, 2013), Second Chamber of the Supreme Court of Justice of the Nation [SCJN], Official Gazette of the Judicial Weekly of the Federation, Tenth Period, Book 33, August 2016, Volume II, Thesis: 2a. LXIII/2016 (10a.), page 1297, (Mexico).
- Chávez, R. (2015). *Practical Dictionary of Law* . 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>

Regulatory Power of the President of the Republic. Principles Governing It, First Chamber of the Supreme Court of Justice of the Nation [SCJN], Source: Judicial Weekly of the Federation and its Official Gazette, Ninth Period, Volume XXVI, September 2007, Thesis: 1a./J. 122/2007, page 122, (Mexico)

Fernández, M. (2002). Constitutional Limits of the Application of Community Law in the European Integration System, Some References to the Chilean Constitution of 1980. *Journal of Law of the Catholic University of Valparaíso* , 435-449.

February 9 , 2012). *The Reserve of Law* . Retrieved from Constitutional Law: <http://www.derechoconstitucional.es/2012/02/1a-reserva-de-ley.html>

Herrera, J. (2015). *Public Administration and Enabling Clauses* . In C. Gómez, From Traditional Public Administration to New Public Management (pp. 155–176). McGraw Hill .

Ibarra, V., & Silva, E. (2019). Bank of Mexico and its powers regarding financial technology institutions in the field of cryptoassets . *Jurídica Ibero* , 43-70.

Taxes, essential elements of the. They must be expressly established in the law., Plenary Session of the Supreme Court of Justice of the Nation [SCJN], Volume 91-96, First Part, Seventh Period, Type: Jurisprudence, Judicial Weekly of the Federation, page 172, (Mexico)

Taxes, principle of legality that in this matter, enshrines the federal constitution , Plenary of the Supreme Court of Justice of the Nation [SCJN], Volume 91-96, First Part, Seventh Period, Type: Jurisprudence, Judicial Weekly of the Federation, page 173, (Mexico).

Tax Legality. Scope of the Principle of Reserve of Law, Plenary Session of the Supreme Court of Justice of the Nation [SCJN], Judicial Weekly of the Federation and its Official Gazette, Ninth Period, Volume VI, November 1997, Thesis: P. CXLVIII/97, page 78, (Mexico).

Tax Legality. The fact that the calculation of some element of the contributions must be carried out by an administrative authority does not necessarily entail a violation of this constitutional guarantee, Second Chamber of the Supreme Court of Justice of the Nation [SCJN], Judicial Weekly of the Federation and its Official Gazette, Ninth Period, Volume XII, December 2000, Thesis: 2a./J. 111/2000, page 392, (Mexico).

Amparo Law, Regulatory of Articles 103 and 107 of the Political Constitution of the United Mexican States, [LA], Reformed, Official Gazette of the Federation [DOF], June 7 , 2021 (Mexico).



Value Added Tax Law, [LIVA], Reformed, Official Gazette of the Federation [DOF] November 12, 2021, (Mexico).

Income Tax Law, [LISR], Reformed, Official Gazette of the Federation [DOF], November 12, 2021, (Mexico).

Tax Administration Service Law, [LSAT], Reformed, Official Gazette of the Federation [DOF], DOF December 4, 2018, (Mexico).

Tax laws. The interpretation systematicity of its rules does not contravene the principles of strict interpretation and application and legality that govern this matter, Third Chamber of the Supreme Court of Justice of the Nation [SCJN], Judicial Weekly of the Federation, Eighth Period, Volume VII, April 1991, Thesis: 3a./J. 18/91, page 24, (Mexico).

Merino, V. (2006). The new municipal ordinances regulating citizen coexistence. *Journal of Administration Studies*, 485-510.

Mexico is among the top ten most complex countries to pay taxes in – Global Compact Mexico. (2018). Pactoglobal.org.mx . <https://pactoglobal.org.mx/mexico-en-el-top-ten-de-paises-mas-complejos-para-pagar-impuestos/>

Morán, M. (2015). *Peace and Justice - Sustainable Development* . Sustainable Development. <https://www.un.org/sustainabledevelopment/es/peace-justice/>

Morán, M. (2016). *The Sustainable Development Agenda - Sustainable Development*. <https://www.un.org/sustainabledevelopment/es/development-agenda/>

Municipal, IN for the F. and D. (nd). *What is the 2030 Agenda for Sustainable Development?* Gob.mx. <https://www.gob.mx/inafed/articulos/que-es-la-agenda-2030-para-el-desarrollo-sostenible>

Navarro, A. (2007). The Treaty for the Reform of the European Union. *Spanish Journal of European Law*, 329-335.

United Nations. (September 25 , 2015). *Sustainable Development Goals* . Retrieved from the resolution adopted by the General Assembly on September 25, 2015: <https://www.un.org/sustainabledevelopment/en/development-agenda/>

Ortega, J.M. (2015). *Tax Law Lessons* . Porrúa.

Palomar, J. (2003). *Dictionary for lawyers* . Porrúa.

Peniche, F. (1996). *Introduction to the Study of Law* . Porrúa.

Ponce, L. (2020). *Methodology of Law* . Porrúa.

RAE. (2017). *Definition of miscellaneous tax law - Pan-Hispanic Dictionary of Legal Spanish - RAE* . Pan-Hispanic Dictionary of Legal Spanish - Royal Spanish Academy. <https://dpej.rae.es/lema/ley-miscel%C3%A1nea-fiscal>



- RAE. (2017). *Definition of absolute reserve of law - Pan-Hispanic Dictionary of Legal Spanish - RAE* . Pan-Hispanic Dictionary of Legal Spanish - Royal Spanish Academy. <https://dpej.rae.es/lema/reserva-absoluta-de-ley>
- RAE. (2017). *Definition of reserve of law - Pan-Hispanic Dictionary of Legal Spanish - RAE* . Pan-Hispanic Dictionary of Legal Spanish - Royal Spanish Academy. <https://dpej.rae.es/lema/reserva-de-ley>
- RAE. (2017). *Definition of relative reservation of law - Pan-Hispanic Dictionary of Legal Spanish - RAE* . Pan-Hispanic Dictionary of Legal Spanish - Royal Spanish Academy. <https://dpej.rae.es/lema/reserva-relativa-de-ley>
- RAE. (nd). *Definition of principle of legality - Pan-Hispanic Dictionary of Legal Spanish - RAE* . Pan-Hispanic Dictionary of Legal Spanish - Royal Spanish Academy. <https://dpej.rae.es/lema/principio-de-legalidad>
- GVA Tax Review . (March 2008). *The principle of the reserve of law in tax matters* . Retrieved March 2, 2024, from GVA Tax Review : www.revistafiscal.gvamundial.com.mx/html/data/2008/Marzo/11/.../reserva_ley_1.do...
- Ríos, G. (2010). *The reservation of tax law as a fundamental right* . Accounting and Taxation, 1-27.
- Rodríguez, H. (2016). *Institutions of Tax Law* . Porrúa.
- Roldan, J. (2017). *Administrative Law* . Oxford.
- Sánchez, G. (2023). *Unconstitutionality of Enabling Clauses* . Fiscal Defense Journal, 26-33.
- Tax Administration Service. Article 14, Section III, of the relevant law (published in the Official Gazette of the Federation on December 15, 1995), which authorizes the president of said decentralized body to issue general administrative rules, does not violate the principles of legality and legal certainty, First Chamber of the Supreme Court of Justice of the Nation [SCJN], Judicial Weekly of the Federation and its Official Gazette, Tenth Period, Book V, February 2012, Volume 1, Thesis: 1a. XXIV/2012 (10a.), page 665, (Mexico).
- The Financial Complexity Index 2018. (nd). Retrieved from <http://docencia.uaeh.edu.mx/estudios-pertinencia/docs/agenda-index-global/Gobal-index-of-36.pdf>
- TMF Group . (June 8 , 2023). *Ten most complex jurisdictions* . Retrieved from [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 . (nd . April 2018). *The Financial Complexity Index 2018*. Retrieved March 5 , 2024, from tmf-group.com: <https://www.tmf-group.com/globalassets/pdfs/gbci/tmf-group-infographic-10-year-anniversary-por-1.pdf>

Torruco, S. (n.d.). *Principle of legality in the Mexican legal system* . Retrieved March 10, 2024, from the Virtual Library of the Legal Research Institute of the UNAM: <https://archivos.juridicas.unam.mx/www/bjv/libros/6/2724/4.pdf>

August 1 , 2021). European Convention on Human Rights. Retrieved from [www.echr.coe.int: https://www.echr.coe.int/documents/d/echr/convention_eng](https://www.echr.coe.int/https://www.echr.coe.int/documents/d/echr/convention_eng)

Tributaria, S. de A. (nd .). *The SAT reports the results of the tax evasion studies carried out in 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. (SD). *Constitutional Tax Principles* . Retrieved March 3, 2024, from the Virtual Law Library of the UNAM Institute of Legal Research: <https://archivos.juridicas.unam.mx/www/bjv/libros/7/3283/4.pdf>