

GLOBAL BUSINESS CIRCUIT

Corporación Grupo Mosqueda

CONTENIDO—CONTENT

Gaceta Corporativa Digital
Digital Corporate Gazette
<https://www.globalbusinesscircuit.com>

Gaceta Gratuita - Free Gazette

**Año Nuevo
Frente a Retos Nuevos**

**New Year
Facing New Challenges**

- 1.- Análisis de cualquier actividad relacionada con falsos comprobantes fiscales lo cual ya amerita prisión preventiva oficiosa por la reforma Constitucional publicada el 31 de diciembre de 2024 en el Diario Oficial de la Federación.
- 2.- Qué es la desestimación de la persona jurídica societaria frente a delitos fiscales.- La responsabilidad directa de los socios o accionistas.
- 3.- La mejor manera de crear y operar el Nearshoring en México.
- 4.- La responsabilidad patronal solidaria entre el empresario y su empresa.
- 5.- La fórmula que las empresas olvidan:

$$\frac{\text{Declaración anual + Reparto de utilidades}}{\text{Contratos + Facturas}} \left[\begin{array}{c} \text{Simulación} \\ \text{de actos} \end{array} \right] = \text{Problemas legales}$$

- 6.- Que sucede si una empresa no tiene publicado sus títulos accionarios en México.
- 7.- La crisis económica como oportunidad para hacer negocios

- 1.- Analysis of any activity related to false tax receipts, which already merits preventive detention due to the Constitutional reform published on December 31, 2024 in the Official Gazette of the Federation.
- 2.- What is the dismissal of the corporate legal entity in the face of tax crimes?- The direct responsibility of the partners or shareholders.
- 3.- The best way to create and operate Nearshoring in Mexico.
- 4.- The joint employer liability between the entrepreneur and his company.
- 5.- The formula that companies forget:

$$\frac{\text{Annual declaration + Profit sharing}}{\text{Contracts + Invoices}} \left[\begin{array}{c} \text{Simulation} \\ \text{of acts} \end{array} \right] = \text{Legal problems}$$

- 6.- What happens if a company does not have its share certificates published in Mexico.
- 7.- The economic crisis as an opportunity to do business

Bienvenido

PLAN DE AFILIACIÓN EMPRESARIAL
INSTITUCIÓN DE INVESTIGACIONES JURÍDICAS, A. C.



INICIAR CONSULTA PERMANENTE

**Nuevo Servicio
Empresarial
Afiliación sin costo**

Recuerda No estás solo, estamos Contigo

Remember You are not alone, we are with you"

Editor's Letter

With a proactive attitude, the Mosqueda Group Corporation creates the Digital Corporate Gazette "GLOBAL BUSINESS CIRCUIT", located at www.globalbusinesscircuit.com; with the purpose of strengthening the business sector, through legal guidance for our readers; therefore, you will find publications of articles and essays on current and specialized topics, derived from our constant study and under our experience as a legal corporation with more than 65 years of experience, (we are 2nd Generation), which may be useful tools for companies and business people.


On the other hand, you will find information on events that will be of interest to you and your business such as conferences, courses, diplomas, orientation talks and legal consultation, etc.; all with the purpose of structuring an updated and specialized circuit of information so that businesses are safer, in order to further consolidate your company and your businesses; hence the name of the gazette "Global Business Circuit".

The consultation of the gazette and its download is free.

At GLOBAL BUSINESS CIRCUIT,
"You are not alone, we are with you".
It is our contribution to the business sector.

**PROMOTING LEGAL CULTURE
IN BUSINESS**





GLOBAL BUSINESS CIRCUIT

YOU ARE NOT ALONE WE ARE WITH YOU

CONTENT

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PLAN DE AFILIACIÓN EMPRESARIAL **INSTITUCIÓN DE INVESTIGACIONES JURÍDICAS, A. C.**



INICIAR MEMBRESÍA DE AFILIACIÓN

PLAN DE AFILIACIÓN EMPRESARIAL ANTE LA INSTITUCIÓN DE INVESTIGACIONES JURÍDICAS, A. C.

QUÉ ES EL PLAN DE AFILIACIÓN EMPRESARIAL:

Es un Programa Corporativo creado por Institución, con el fin de que las empresas, al Adquirir su Certificado de Membresía Corporativa ante la Institución de Investigaciones jurídicas, A. C., tengan acceso a toda la información actualizada día a día de las reformas y tendencias que debe conocer toda empresa, así como los estudios de investigación especializados que contribuyan al fortalecimiento de las empresas en su operatividad y negocios, nacional e internacional; pudiendo solicitar orientación en temas específicos que requieran de una opinión especializada.

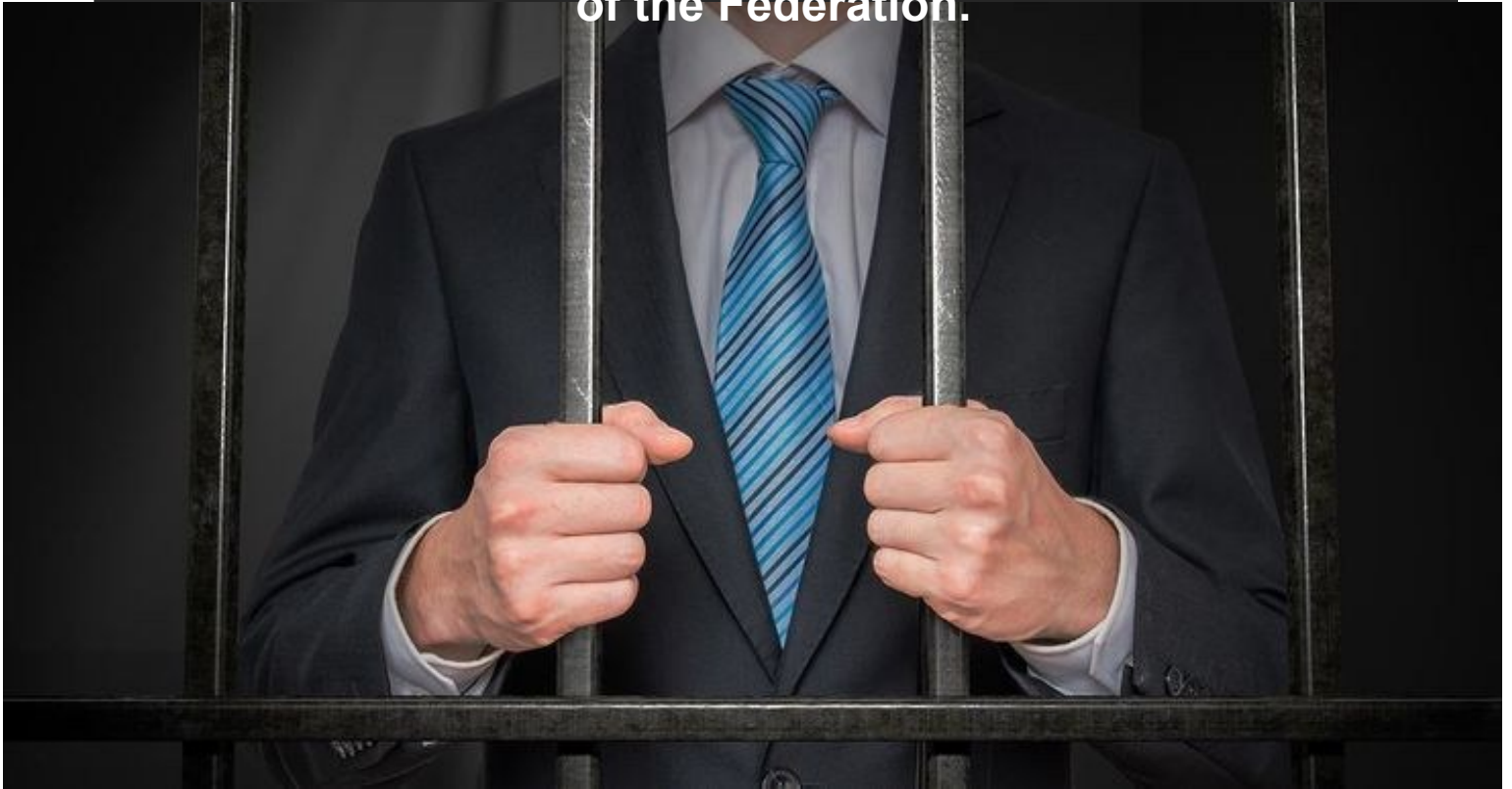
BENEFICIOS PARA LA EMPRESA AFILIADA:

- Tener acceso a la información actualizada de las reformas de leyes y tratados internacionales en forma inmediata a su creación por los órganos públicos.
- Tener acceso en forma inmediata a los trabajos de investigación jurídica documental de la Institución que publique y que tengan relación con la actividad empresarial.
- Conocer las tendencias legales y económicas, que se obtienen conforme al constantes análisis que va desarrollando la Institución a nivel nacional e internacional y que sean de interés para el sector empresarial.
- Tener acceso a consultas directas con la Institución sobre temas específicos que requieran de opinión especializada para las empresas afiliadas.
- Participación sin costo, o cuotas preferenciales, en su caso, en eventos que organice la Institución a nivel nacional como conferencias, cursos, diplomados, seminarios, reuniones de estudio, etc.

CÓMO SE DESARROLLA EL PROGRAMA DE AFILIACIÓN:

- Se registra la empresa y se le concede permiso a la sección de afiliación empresarial en la plataforma digital de la Institución en www.iijac.org para tener acceso a toda la información especializada que se publique por la Institución para su consulta y descarga.
- Mediante el grupo de difusión por whatsapp se les informa a los Miembros Afiliados sobre publicaciones nuevas en la página web y en la nube de usuarios, así como comunicados.
- Se otorga clave de acceso a la nube de Mega para intercambiar información con la Institución para consultas de orientación especializada; así como intercambiar información con los demás Miembros Afiliados.

Analysis of any activity related to false tax receipts, which already merits preventive imprisonment due to the Constitutional reform published on December 31, 2024 in the Official Gazette of the Federation.



By Jesús Alfonso Mosqueda Juárez

On December 31, 2024, the Official Gazette of the Federation published the constitutional reforms and specifically to Article 19 of the Constitution, where new legislative criteria are established to apply the necessary preventive detention and the official preventive detention. The new content of this constitutional article establishes the following regarding what was reformed:

“...The Public Prosecutor's Office may only request preventive detention from the judge when other precautionary measures are not sufficient to guarantee the appearance of the accused at the trial, the development of the investigation, the protection of the victim, witnesses and the community, as well as when the accused is being prosecuted or has been previously sentenced for the commission of an intentional crime. The judge will order preventive detention ex officio, in cases of sexual abuse or violence against minors, organized crime, extortion, crimes provided for in the applicable laws committed for the illegal introduction and diversion, production, preparation, alienation, acquisition, import, export, transportation, storage and distribution of chemical precursors and essential chemical substances, synthetic drugs, fentanyl and derivatives, wilful homicide, femicide, rape, kidnapping, human trafficking, home robbery, use of social programs for electoral purposes, corruption in the case of crimes of illicit enrichment and abusive exercise of functions, theft from cargo transportation in any of its forms, crimes in

matters of hydrocarbons, petroleum or petrochemicals, crimes related to forced disappearance of persons and disappearance committed by individuals, crimes committed with violent means such as weapons and explosives, crimes related to firearms and explosives for the exclusive use of the Army, Navy and Air Force, as well as serious crimes determined by law against national security, health, the free development of personality, smuggling and any activity related to false tax receipts, in the terms established by law. For the interpretation and application of the rules provided in this paragraph, the organs of the State must adhere to its literal meaning, and any analogous or extensive interpretation that seeks to disapply, suspend, modify or render void its terms or its validity, whether totally or partially, is prohibited...”

Preventive detention is when the person is presumed responsible for a crime (presumed defendant), and faces an act binding to the process (which the judge considers that if there is a presumption of guilt and the investigation is formalized before the Control Judge and no longer before the Public Prosecutor's Office, then it can be decreed that the person presumed responsible for the crime must face the criminal process within prison and not outside of it. This is called preventive detention, but there are some criminal behaviors that merit preventive detention ex officio, that is, it is not up for discussion that the person should be deprived of his freedom during the entire criminal process and within these criminal behaviors are those that are related to the activity of the False tax receipts, in the terms established by law.



The text literally states: “...any activity related to false tax receipts, in the terms established by law...”

First we must understand that tax receipts are those mandatory receipts regulated by the federal tax code and by the tax authorities in which express requirements must be met and they must also be related to the activities that justify the issuance of said tax receipts, these being the tax receipts.

But if the documents or tax receipts are false, that is, they are issued by those companies known as invoices, or companies that are created only for the sole purpose of issuing tax receipts without having actually had real commercial, civil, or any other legitimate operations; these companies are sanctioned by law since they are used fraudulently only so that third companies or individuals obtain the tax receipts and can include them in their accounting and thus present them to the tax authority.

This activity is considered a serious crime for both the person who creates the invoices and the person who buys them.

But this activity is not limited only to the person who creates the invoices through illegitimate companies, but also to the person who buys them. It also penalizes all activities that are directly related to these false tax receipts, since these documents are used by companies or individuals to prove the performance of activities that merit the issuance of these receipts. For example, the hiring of people, the provision of services, the acquisition of merchandise, etc. can be simulated. Well, all these activities are directly linked to the tax receipts and all those involved will be subject to criminal sanctions, but the most serious thing is that they will have to face the criminal process in prison because they deserve preventive detention according to the constitutional reform.

It is clear that, according to the criteria upheld by the Inter-American Court of Human Rights, as well as the United Nations Human Rights Organization, preventive detention is considered an infringement of human rights, so this constitutional reform is contrary to the international criteria upheld by said international bodies, but notwithstanding this, we have a constitutional reality and while this issue is being debated before international bodies, for the time being everything related to false tax receipts is considered a serious crime and warrants preventive detention.

It is clear that this constitutional reform does not only refer to those who create false documents personally or through a company, but also to all activities that have been related to said tax receipt; for this reason it is important to be aware of this constitutional reality.





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Contáctanos en grupomosqueda@gmail.com



Recibe Asesoría Legal a Distancia de Alta calidad. Desde la comodidad de tu hogar, desde cualquier parte de México o en el Extranjero. Excelente opción de servicio para los extranjeros que viven en su país de origen. En su logística se tienen Reuniones virtuales periódicas para informes; archivo digital de consulta; comunicación virtual constante; contempla clausura de garantía del servicio.

Receive High Quality Remote Legal Advice. From the comfort of your home, from anywhere in Mexico or abroad. Excellent service option for foreigners living in their country of origin. In its logistics there are periodic virtual meetings for reports; digital file for consultation; constant virtual communication; includes closure of service guarantee.

Corporación Grupo Mosqueda
Paseo de las Fuentes No. 1645,
Fraccionamiento Villas de Irapuato
Irapuato, Gto. México

Diagnóstico Corportivo Previsor
Foresighted Corporate Diagnosis

Corporate Check Up



Do you really want to know the status of the company where you are the manager or owner to detect possible future risks? Carry out a specialized study through the digital program called Corporate Check Up, and be surprised by the duly founded results that you will obtain. Remember that it is a Corporate Human Right, to enjoy true business tranquility.

Contáctanos - Contact us



EN QUÉ CONSISTE EL PROGRAMA EMPRESARIAL DE GRUPO MOSQUEDA DENOMINADO CORPORATE CHECK UP, Y PARA QUÉ SIRVE?

WHAT DOES THE MOSQUEDA GROUP BUSINESS PROGRAM CALLED CORPORATE CONSIST OF? CHECK UP, AND WHAT IS IT FOR?

EXPLANATION OF THE CORPORATE PROGRAM

We have commented that we as a corporation have a main philosophical element and that is Innovation, among other principles.

Innovation in professional service as lawyers is to design a new way of offering legal advice for companies and individuals that offers certainty, security, confidence and results in the development of professional legal service according to the needs and demands of the contemporary client, taking into account national and international circumstances, thus creating the professional service under the discipline of “corporate legal service program”

Within this innovation, the corporate legal service program called “corporate check up” was created, which is created to analyze the status of a company to determine whether or not there are legal risks in the short, medium or long term, indicating the types of risks and the reason for their existence.

When a company requests this corporate service, a meeting is scheduled where the company must answer a questionnaire that is in a software created by the Mosqueda Group Corporation and the Legal Research Institution, A.C. The businessman will only be limited to answering the questionnaire together with the executives that he/she is accompanying, without presenting any document, he/she will only be limited to answering “yes” or “no” to the questions that are asked, and the same system will be giving observations as the answers are given.

The sincerity of those who answer is required, because the authenticity of the results will depend on it.

The questions are classified in the structure of the company, its operation, hiring of personnel, compliance with labor obligations, as well as tax obligations, contracts signed with clients, creditors, etc.



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We reiterate, it is not necessary to present any document, much less provide information about workers, clients, etc., the questions are simple and are only intended to detect the status of the company.

At the end, the company's observations and risk rating will be given, as well as suggestions for eliminating the risks.

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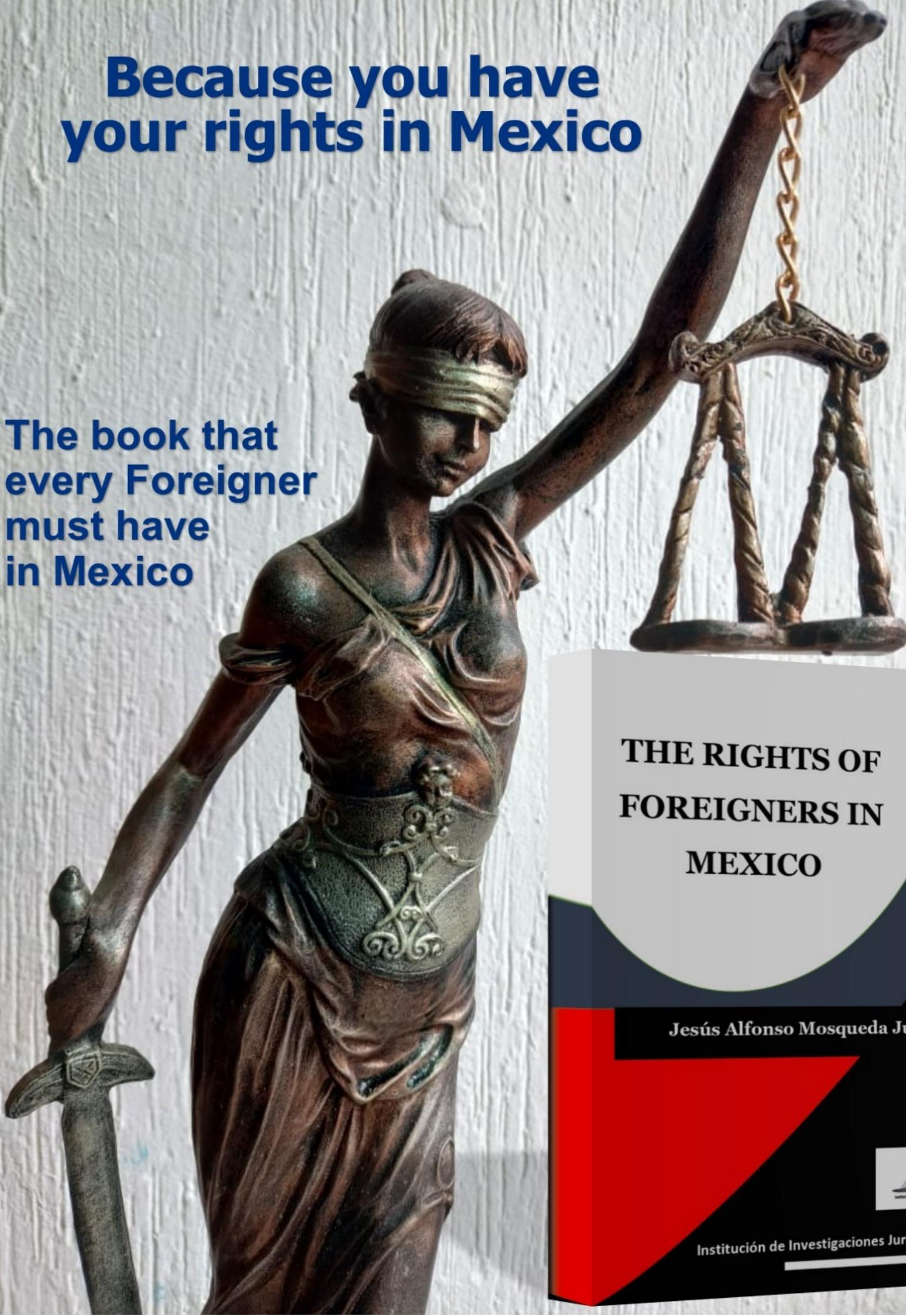
It is a very noble legal service, you just have to answer a questionnaire by answering yes or no, and that's it, you will have the results of the situation in which the company finds itself.

The questions or reagents are designed based on the 60 years of experience that the Grupo Mosqueda corporation has had in trials, through Grupo Mosqueda y Mosqueda, SC (formerly the law firm J. Jesús Mosqueda M., y Asociados), as well as the study, updating and legal documentary research of the Institution of Legal Research, AC; for that reason, companies that wish to hire this professional legal service structured in a corporate program, have an admirable experience, since results are obtained that were not appreciated even with a professional review of the company's areas.

It is a service for forward-thinking companies that act with discipline in their business and organization.

**Because you have
your rights in Mexico**

**The book that
every Foreigner
must have
in Mexico**



**THE RIGHTS OF
FOREIGNERS IN
MEXICO**

Jesús Alfonso Mosqueda Juárez



Institución de Investigaciones Jurídicas, A. C.

THE RIGHTS OF THE FOREIGNER IN MEXICO

It is a book written by the President of the Grupo Mosqueda Corporation, Jesús Alfonso Mosqueda Juárez, based on the professional experience of its author with more than 30 years as a Constitutionalist and Corporate Lawyer and Researcher in the Science of Law and the experience of the Corporation with more than half a century of its foundation, endorsed and printed by the Institución de Investigaciones Jurídicas, A. C.

In a practical book dedicated to Foreigners so that they know their rights that they have in Mexico and before which authorities they can defend themselves; and in which cases they should seek professional advice and how to do it, either here in Mexico or from their country of origin.

It is told in Spanish and English versions.
A book that every Foreigner should have.





What is the dismissal of the corporate legal entity against tax crimes? - The direct responsibility of the partners or shareholders

By Jesús Alfonso Mosqueda Juárez

When a group of people want to carry out commercial activities or provide goods or services, they can do so individually by each of them, or they can do so through a company. To do so, it is necessary to create the company with the formalities required by law and through a public deed. In this way, the company is known as a corporate legal entity and the purpose of creating this entity, which is also known as a legal entity, is so that the people who join as partners or shareholders of this company, the commercial activities or the provision of goods or services are through the legal entity and not in a very personal way by the partners or shareholders.

In this way, the commitments that are acquired in the commercial activity or in the provision of goods or services will be through the legal entity; therefore, the company is the one that will acquire the commitment and responsibility with all those third parties with whom the various contracts are being made, thus freeing the partners or shareholders from any responsibility. This is called the corporate veil.

For this reason, the corporate veil is intended to free partners or shareholders from any legal liability that may be incurred in contractual transactions; likewise, in the face of any type of liability before the authorities, the legal entity also absorbs all these responsibilities, thus freeing partners or shareholders.

The problem in contemporary times is that some partners or shareholders commit acts of abuse of the corporate veil, taking advantage of the protection offered by the company, they commit acts of harm against third parties, either by breaching contracts or by committing fraudulent acts, because they know that the company is responsible and that only it should be ordered and not the partners or shareholders.

But if this action of the partners or shareholders is constant and evident, it can generate a breach when seen as corporate and in this way direct liability can be established for the same partners or shareholders, whether civil or criminal liability.

Let us remember that in the Mexican legal system there is what is known as the dismissal of the corporate legal entity, which means that it must be proven before the competent court that the partners or shareholders have acted abusing the corporate veil, and only the abusive act must be proven for a court to order the dismissal of the corporate veil and thus direct liability against the partners or shareholders would be established.

There are an infinite number of ways to prove the abusive acts of partners or shareholders regarding the abusive use of the corporate veil, in order to establish direct liability against them and collect compensation for the damage from the assets of the same partners or shareholders.

Now, for any liability that a company or corporate legal entity has in tax matters, and in the face of its abusive acts, evasion of compliance with tax obligations, or tax fraud, the tax authority can, through legal means, initiate the process of dismissal of the corporate legal entity, and once the corporate veil is lifted, it can initiate legal liability, whether fiscal or criminal, against the partners or shareholders.

As can be seen, the dismissal of the corporate legal entity is the lifting of the corporate veil, which means that the partners or shareholders will be directly responsible for the civil, criminal, fiscal, etc. liability that the legal entity has incurred, being themselves responsible for the repair of the damage in a joint manner with the legal entity.





Corporate Veil

Asesoría Legal

Perfeccionada en Programa Empresarial

Industria del Derecho

**Objetivo del Servicio (Programa):
Blindar y Proteger el Patrimonio Personal
y de la Empresa
para el Fortalecimiento de Negocios**

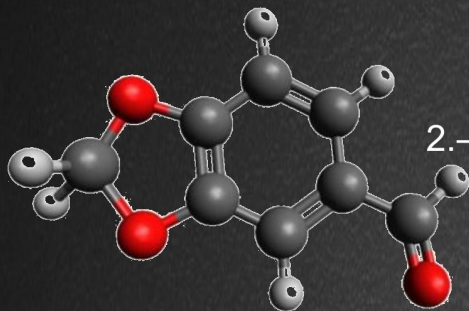
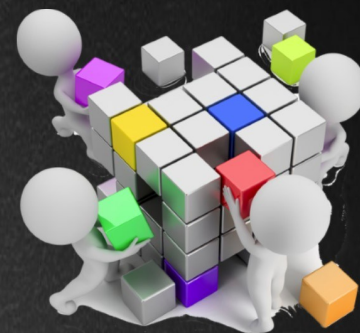
Institución de Investigaciones Jurídicas, A. C.

Logística del Proyecto Corporativo

OBJETIVO

Proteger el Patrimonio, Aseguramiento las Operaciones de Negocios, Fomentar el Crecimiento de la Empresa.

1.– ETAPA PRELIMINAR.- Implementar la disciplina colaborativa y la Cultura de la Prevención y Cultura de la Innovación.



2.– ETAPA RESTRUCTURAL.– Crea la conformación del núcleo y de la células de la empresa, generando la Nueva Corporación.

3.– ETAPA DE INICIACIÓN.– Reorganizar todas las actividades, bienes y servicios conforme al Corporate Veil.



4.– ETAPA DE DESARROLLO DE LAS ACTIVIDADES DE LA CORPORACIÓN.– La nueva corporación desarrollará sus actividades conforme al nuevo esquema corporativo.

5.– CORPORATE PARTNER.– Si se causa un piercing the corporate veil, atribuible a la propia estructuración del corporate veil, se responde sobre dicha falla y se corrige por nuestra cuenta.



The best way to create and operate Nearshoring in Mexico



By Jesús Alfonso Mosqueda Juárez

Nearshoring is the creation of companies in other countries in order to develop production with labor from the place where the company was established, in order to obtain benefits on payment of labor and tax benefits.

In Mexico, this business figure has been promoted in such a way that foreign companies have established themselves in our country to produce their products with Mexican labor and subsequently send those products to other countries for sale.

This is an international strategic corporate practice, very valid for business development and growth.

Companies that wish to develop this international corporate strategy must take into account several factors for the success of the strategy:

1.- What is the area where they want to establish themselves, since the Mexican national territory is very extensive, for this reason they must take into account the connectivity that the area where the company is intended to establish has, such as roads, railroads, airport, customs control, etc.; This defines the cost of both the raw material that must be brought to the company for production, as well as the distribution to strategic points for sale.

2.- Seek benefits from government support such as streamlining the procedures for establishing the company. This is very important for every investor to take into account, since support from the local government must be sought for the establishment of the company. This means that there is availability of the authorities to streamline the corresponding procedures for the operation of the new company, thus avoiding any bureaucratic obstacle that may hinder or delay the project, all in accordance with the law exclusively.

3.- Likewise, the population located in said area must be taken into account in order to have the possibility of hiring labor from the creation of the company until its operation, since this defines the progress of the project and its cost. For this reason, according to the nature of the project, the nearby population that exists in the area where the development of the new company is going to be carried out must be taken into account, reiterating that it is important to avoid any delay in its development for the creation of the project, as well as the operation of the already established company.



On the other hand, all the legal formalities required by Mexican legislation for the operation of the company must be taken into account, both in labor, commercial, fiscal, etc. matters, to avoid having a legal problem for the recently created company.

In this case, we suggest that the company be established under a culture of prevention and not improvisation, since this would cause a


very high cost for the new project, since in Mexico it is not about solving the problems that arise, but rather avoiding them and always having a pre-established solution for any legal contingency, and this is only possible through a culture of prevention from the creation of the company.

Finally, Mexico is a very suitable area for this type of company, since it has all the elements and factors suitable for the development of a corporation; but we reiterate, it is very important that the entire project is developed observing the legal requirements in accordance with Mexican laws; and always observing the culture of conflict prevention, so that the entrepreneur can focus on his project without distraction factors.


PREVENTIVE CORPORATE LEGAL ASSISTANCE AJEP



**THE PROFESSIONAL LEGAL SERVICE TRANSFORMED INTO
A PERMANENT ADVISORY PROGRAM TO MONITOR AND
PROTECT THE DEVELOPMENT OF THE COMPANY
TO AVOID FUTURE LEGAL PROBLEMS.**



PROTECTION FEATURES OF THE AJEP PROGRAM

1. PERMANENT CORPORATE SUPERVISION TO MINIMIZE RISKS IN THE COMPANY AND ITS ACTIVITIES:
TOTAL PROTECTION: LABOR, ADMINISTRATIVE, CONTRACTS, ETC.
SPECIFIC PROTECTION: ONLY THE AREAS INDICATED BY THE COMPANY
 2. SOLUTION OF LEGAL CONFLICTS, IF APPLICABLE, WITH ADVANTAGES TO THE CLIENT FOR THE PREVENTION APPLIED.
 3. CONTRACTUAL GUARANTEE CLAUSE, IF ANY FAILURE OF APPLICATION OF THE PROGRAM OCCURS, WE ARE RESPONSIBLE.
 - 4, WITH SECRECY CLAUSE FOR THE PROTECTION OF PERSONAL DATA OF THE COMPANY.
 5. PROGRAM REGISTERED WITH THE NATIONAL COPYRIGHT INSTITUTE.
 6. THE CONTRACT IS REGISTERED WITH THE FEDERAL CONSUMER PROSECUTOR'S OFFICE IN ACCORDANCE WITH THE FEDERAL CONSUMER PROTECTION LAW AND THE OFFICIAL MEXICAN REGULATIONS. They have entered into purchase-v contracts
- 



Joint and several employer liability between the employer and his company

By JOSE NATIVIDAD LIRA LARA

When a company is established, it is because the partners or shareholders wish to conduct all business through the corporate legal entity, that is, the legal entity, so that the company faces the clients, and all the responsibilities that will fall on the commercial, labor, fiscal, administrative operations, etc., are through the legal entity, thus freeing the partners or shareholders from any type of responsibility that the legal entity acquires.

For this reason, when a corporate legal entity is operated properly, this benefit is acquired by the partner or shareholder, being responsible up to the value of their stock titles.

However, in labor matters, in practice, employers have direct contact with workers, so that the same employers, despite having a head of human resources, themselves interact with the workers, so that they even negotiate the legal benefits. This usually happens in micro and medium-sized companies.

This practice clearly breaches the corporate veil, in such a way that all labor liability will not only be borne by the company through its human resources director, but also by the businessman acting as a joint employer along with the company, since the relationship of subordination between employer and employee also comes to life with the owner of the company, since his actions show that he is a direct part of the employer-employee relationship, for this reason he is an ideal person to be sued labor law in such a case, along with the company, due to the employer-employee relationship they have in relation to the employee.

For this reason, it is important that every business owner respects the functions performed by each of their departments in order to avoid this type of problem, since the liability acquired by the owner of the company as the employer may also be enforced in a condemnatory award, if applicable, in the assets of the business owner, thus breaching the corporate veil, since they will not enjoy the protection of the corporate legal entity.

In this same way, the phenomenon of breaching the corporate veil occurs if the employer, when carrying out commercial operations with suppliers and clients, signs various documents in a personal capacity. In the event that this is not the case, the legal liability in commercial operations with third parties, whether suppliers or clients, is also shared with the company.

For this reason, we reiterate that the business owner should act through his directors of the various areas to celebrate any type of contract, and follow up on it in the same way, otherwise it will cause a breach of the corporate veil and the liability is acquired in a joint manner with the company. And we are talking about any type of legal liability.





PROGRAMAS CORPORATIVOS CORPORATE PROGRAMS

La innovación del servicio
profesional

The innovation of professional
service



Es el Servicio Profesional convertido en Programa Corporativo de alta confianza que contiene: Descripción del servicio con objetivos específicos. Calendario de desarrollo. Evaluación de avances. Obtención de resultados en los tiempos programados. Seguimiento del programa. Cláusula Corporate Warranty, (garantía del servicio).

Nuestros Programas de Servicio Empresarial:

- 1.- Asistencia jurídica Empresarial Preventiva (AJEP)
- 2.- Corporate Veil.
- 3.- Innovación a la Medida.
- 4.- Asistencia en Arrendamiento Inmobiliario (próximamente).
- 5.- Creación y Desarrollo Empresarial Internacional. (Exclusivo para Extranjero).
- 7.- Crea y Crece. (Exclusivo para Extranjeros).
- 8.- Programa de Asistencia a las Operaciones Mercantiles.

It is the Professional Service converted into a high-confidence Corporate Program that contains: Description of the service with specific objectives. Development schedule. Evaluation of progress. Obtaining results in the scheduled times. Monitoring of the program. Corporate Warranty Clause, (service guarantee).

Our Business Service Programs:

- 1.- Preventive Business Legal Assistance (AJEP)
- 2.- Corporate Veil.
- 3.- Customized Innovation.
- 4.- Real Estate Leasing Assistance (coming soon).
- 5.- International Business Creation and Development. (Exclusive for Foreigner).
- 7.- Create and Grow. (Exclusively for Foreigners).
- 8.- Assistance Program for Commercial Operations.



The Formula that Companies Forget:

Annual declaration + Profit sharing
Contracts + Invoices

$\left[\begin{array}{c} \text{Simulation} \\ \text{of acts} \end{array} \right] = \text{Legal problems}$

By JESUS ALFONSO MOSQUEDA JUÁREZ

There is currently a business practice that aims to avoid the burden of labor contracts for tax benefits, as well as to evade employer liability.

This practice has been carried out in such a way that, apparently, perfect strategies are seen, creating other companies with the purpose of acting as employers, and the tax treatment is also shared with said companies.

But it is important to point out that any evasive practice in the face of labor and tax liability will always have a flaw, by virtue of the fact that labor, tax, social security, etc. legislation is designed in such a way that there is a very systematic legislative link in such a way that in practice, when applied with total clarity, it can show a simulation of this type of acts.

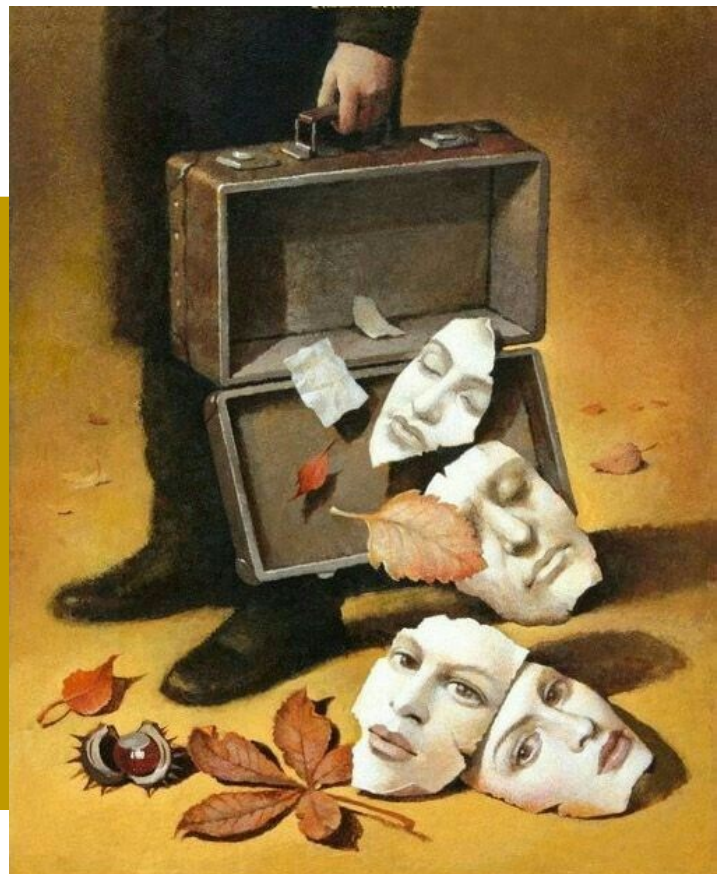
Labor liability is totally linked to the fiscal year, so that when the result of the annual declaration is reflected, it will have a direct influence on the declaration of profit sharing in labor matters, so that if there is a labor contractual simulation, it will have inconsistencies with the annual declaration.

Trying to simulate minor labor contracts also means altering what is declared to the tax authorities, and this means that one is working with documents or tax invoices that simulate various legal acts; so that the risk is extremely high and this is severely sanctioned by fiscal and criminal laws.

It is important to emphasize that everything related to the falsification of tax receipts, the concept of this legal act is extremely broad in such a way that it not only sanctions the production of the tax receipt, but all acts related to said tax document, extending even to the use made of them.

This evidence of a fracture that may occur between the annual declaration and the distribution of profits can be obtained by the authority through a home visit carried out by a labor authority such as the Secretary of Labor and Social Security, which goes to the addresses of companies to verify that the company is complying with all labor requirements, reviewing facilities, equipment, labor records, and also requesting a copy of the annual declaration. This procedure concludes with a documentary summons, so that the company can defend its rights within a legal period and prove that it complies with everything that is being required of it, but if there is an inconsistency between the annual declaration and the distribution of profits, in relation to the work records of each worker, it is evident that the company is exposed to facing not only a labor problem, but also a fiscal one, since the Secretary of Labor and Social Security must inform the SAT about these inconsistencies.

That is why it is very important that every company does not forget the indivisible formula that exists between fiscal, labor, social security matters, and in addition, commercial operations, all this to avoid a serious conflict in the future.





CURSOS CORPORATIVOS PARA ALTOS EJECUTIVOS.

CORPORATE COURSES FOR SENIOR EXECUTIVES.

Impartidos por el Presidente de la Corporación Grupo Mosqueda y como Agentes Capacitadores Externos debidamente autorizados y registrados ante la Secretaría del Trabajo y Previsión Social (STPS). Incluyen Material Didáctico, Reconocimiento con Valor a Curriculum y Constancias de Competencia o de Habilidades Laborales con validez ante la STPS.

Taught by the President of the Grupo Mosqueda Corporation and as External Training Agents duly authorized and registered with the Ministry of Labor and Social Welfare (STPS). They include Didactic Material, Recognition with Value to Curriculum and Certificates of Competence or Labor Skills valid before the STPS.

Cursos:

- 1.- Lenguaje de Actitud en las Relaciones Laborales y de Negocios
- 2.- Corporate Veil
- 3.- Creación del Reglamento Interior de trabajo
- 4.- Integración de las Comisiones Mixtas y Comités
- 5.- Elaboración de Políticas Organizacionales
- 6.- Filosofía Institucional
- 7.- La Actitud Empresarial dentro de la Cultura de la Prevención

Courses:

- 1.- Language of Attitude in Labor and Business Relations
- 2.- Corporate Veil
- 3.- Creation of the Internal Work Regulations
- 4.- Integration of Mixed Commissions and Committees
- 5.- Development of Organizational Policies
- 6.- Institutional Philosophy
- 7.- The Business Attitude within the Culture of Prevention





WHAT HAPPENS IF A COMPANY DOES NOT HAVE ITS SHARE CERTIFICATES PUBLISHED IN MEXICO?

By Jesús Alfonso Mosqueda Juárez

When a corporate legal entity or company of a commercial nature is established, such as a variable capital corporation, the partners or shareholders participate in the company with a capital contribution which is accredited with the stock certificates, these being the shares of the commercial company.

The stock certificates have several objectives, since on the one hand, they represent the value of the economic participation that the partner or shareholder has within the corporate legal entity or company.

On the other hand, the stock certificate is what accredits the quality of shareholder and not the articles of incorporation of the company, since the articles of incorporation only accredit the birth of the legal entity, and its legitimacy in the constitution of the same.

On the other hand, the share title limits the shareholder's liability with respect to the company's liability to third parties, such that the partner or shareholder will only be liable for the company's commitments limited to the value of his or her share titles, so that at no time may he or she establish financial liability by third parties against the partners or shareholders that is greater than the value of the share titles.

Therefore, if a company does not have its share certificates published, it is clear that the company's financial liability is jointly and severally liable for the assets of its partners or shareholders. This means that in the event of a breach of contract, whether commercial or of any other nature, the creditor may demand compliance with the contract as well as the payment that must be made, both to the company and to the partners or shareholders, since the value of the shares is not limited according to commercial legislation. And it is logical that if they lose the trial, not only will the company have to pay with its capital, but it may also collect from the assets of each of the partners or shareholders if the company's capital was not sufficient.

It is very important that every partner or shareholder has their share certificates duly published, because if these commercial documents do not exist, they will not be able to prove themselves before the legal authorities as a shareholder of the company, and on the other hand, they will have to respond with their assets for any legal liability that the company may acquire towards third parties.

The fact that the articles of incorporation refer to the share values of each partner or shareholder will not be sufficient to consider the share certificate valid, but this, by legal mandate, must be duly published, because the articles of incorporation only state the share certificate, and the certificate itself proves its existence.





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THE ECONOMIC CRISIS AS AN OPPORTUNITY TO DO BUSINESS

By JOSE NATIVIDAD LIRA LARA

Every economic crisis must be analyzed in two aspects, the emotional and the economic itself.

The economic issue is always closely related to the emotional issue. The more success you have in work or business, the more it strengthens people's mood and security.

However, if at work or in business there are setbacks and they lead to an economic crisis, it immediately begins to affect people's mood, so that if the scenario continues, it is evident that the person will reach a point where they will feel desolate, or in a depressive state.

It is clear that it is the only way to face an economic crisis, first it will have to be with an appropriate attitude for it, because regardless of the good capital you have, if the attitude is not appropriate, even the capital you have will be put at risk.

The economic crisis implies a challenge for both the emotional and psychological aspect, as well as the level of knowledge, ability and skill that the person has to be able to face the scenario, and to be able to overcome it in an appropriate manner.

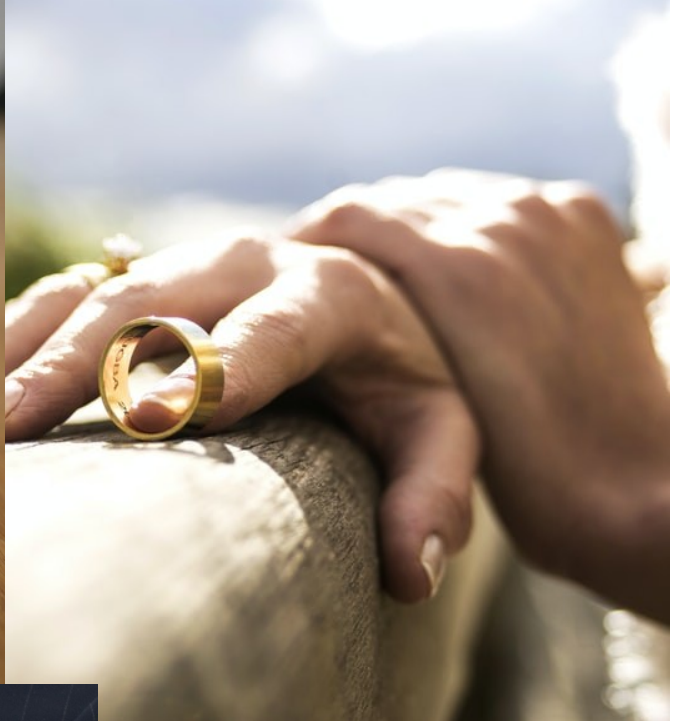
For this reason, living through an economic crisis implies an opportunity to do great business, because the person will have to develop abilities and skills that perhaps they did not know, as well as exercise those that they already knew in order to be able to work on one or several projects that will make them suitable for success at that critical moment, because a crisis has codes, and if these are deciphered, it is certain that the person will achieve success in all aspects. When we talk about codes, we refer to those aspects that make up the crisis, and some of them, if worked on appropriately, will be used to reverse the effect and cause a beneficial result. It is only a matter of exercising wisdom.

Wisdom is not expensive, it is not sold in any store, it cannot be ordered online to acquire it, but it should only be exercised when the person is willing to face life based on his own and other people's experiences, and be aware that all successful people are those who failed and never gave up.

For this reason, rather than asking for capital to invest and start a business in times of crisis, we must first awaken wisdom, because this is what will help us to build a solid capital.

Finally, wisdom is acquired when the person manages to have faith and self-confidence. Faith is the strength of the spirit and security is the strengthening of our being, combined the two create a titan person in life and in business.





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We are Grupo Mosqueda Corporation with more than half a century of experience, legal advice nationwide. You contact us and we go wherever you are. Distance is not an obstacle to adequately advise you on personal legal problems or those of your company or business. Remember, never say you can't, since everything has a solution.

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GLOBAL BUSINESS CIRCUIT

GLOBAL BUSINESS CIRCUIT Digital Corporate Gazette

The objective of the Digital Corporate Gazette "GLOBAL BUSINESS CIRCUIT", located at <https://www.globalbusinesscircuit.com>; is to strengthen the business sector by promoting legal culture in business; offering publication of articles and essays that serve as legal guidance for readers to be able to make decisions with greater legal support in favor of their businesses.

On the website you will find content of importance for you and your company; a section on innovation in business consulting; a section on events such as conferences, diplomas, seminars, business information talks, etc. in the lecture hall at the headquarters of the Grupo Mosqueda Corporation.

This corporate gazette is free, both for consultation on the internet, as well as for downloading, since the intention is for it to be a support for the business sector and business people.

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