

General guidelines of the Mexican Social Security Institute mailbox

On August 5, 2024, the Decree establishing the general guidelines of the Mexican Social Security Institute (“IMSS”) was published in the Official Gazette of the Federation (“DOF”). These guidelines are intended to inform the public about the procedures and services available in the IMSS Mailbox, set forth the rules for actions by private parties, and regulate the electronic notification of acts or administrative resolutions issued by the IMSS.

These guidelines are issued in relation to the decree published in the DOF on June 7, 2024, in the DOF, through which various provisions of the Social Security Law concerning digital tools for procedures were amended, supplemented, and repealed. The decree states that private individuals must enable the “IMSS Mailbox,” as this will be the communication medium of the IMSS. The IMSS Mailbox will serve, among other things, as the notification medium for any act, requirement, or administrative resolution issued by the IMSS.

Furthermore, through this mailbox, private individuals can submit writs, requests, notices, or comply with their obligations and requirements issued by the IMSS, as well as consult their fiscal and administrative status.

It is important to consider that obligated taxpayers who do not enable the IMSS Mailbox, provide incorrect information, or fail to register or update their contact information will be notified through the publication of the corresponding acts in official spaces, which could result in important documents not being received.

The recently published guidelines detail the operation of the IMSS Mailbox and the requirements for its use. These guidelines specify that each private individual will be assigned an IMSS Mailbox for carrying out procedures and receiving acts or administrative resolutions from the IMSS. Additionally, they stipulate that all actions through the IMSS Mailbox must be conducted using the electronic signature (e.firma) issued by the Tax Administration Service.

The guidelines also emphasize the importance of adding and updating contact information when enabling the IMSS Mailbox to ensure proper notification. Otherwise, the IMSS may notify its acts and administrative resolutions by their publication in official spaces.

It is crucial to note that non-compliance with these guidelines or misuse of the IMSS Mailbox in electronic actions will be sanctioned in accordance with the General Law of Administrative Responsibilities, the Social Security Law, the Federal Criminal Code, and other applicable legal provisions.

Consequently, it is essential to comply with the enabling of the IMSS Mailbox, as per the decree of August 5, 2024. Private individuals must enable their IMSS Mailbox or sign the “Terms and Conditions for the Use of the IMSS Mailbox” within a maximum period of 180 calendar days from the entry into force of the guidelines, meaning August 6, 2024.

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S I N C E R E L Y

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