

## Fiscal accounting system for change of regime focused on electronic invoice dedicated to the service of springs, case study

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### Abstract

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### CRM, education model, PYME

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## Introduction

Therefore, this investigation was carried out for the purpose of changing the taxpayer's fiscal situation to comply with the regulations of the Financial Information Standards, tax laws, miscellaneous resolutions and with additional effects of internal control for its best administration of the inflows and outflows of the cash flow carried out by the organization, of each of the operations carried out, as well as the fulfillment of the electronic invoicing, of the income and expenses that form the electronic accounting, the payment of the contributions that it has as obligation as mentioned in the Magna Carta and other laws.

In the Mixteca region where the taxpayer is established as a MSME is a family caraceter who is aware beforehand of a continuous improvement of his administration that will be applied and will carry a proposal of control of operations in accounting and tax matters for compliance with the taxes.

## Justification

The present research work is of great interest to the students of the Technological University of Izucar de Matamoros and entrepreneurs of the Mixtec region and to the public in general, that at present the organizations can determine the failure or success of the organizations. Within the MSMEs, it is intended to provide good quality service and fulfillment of fiscal obligations, and the administration and control of cash inflows and outflows.

This investigation will serve to register in practice our accounting and fiscal skills obtained from the Technological University of Izúcar de Matamoros, Puebla, which will thoroughly analyze the accounting of a natural person who is taxed in the General Law Regime and with the new fiscal dispositions that we are responsible for complying with the obligations in a timely manner so as not to be sanctioned or be creditor to requirements to fines by the competent authority.

## Problem

With respect to the analysis of this research work that is currently carried out in this organization, four problems that affect the daily operation have been observed, and therefore, the following is intended to be solved:

1. The first observation of the dock service organization is the discipline of internal administrative control that the owner does not have the notion of cash flow entries, the service it provides and the products for its acquisition.
2. Second observation; service of moral springs does not have an internal control of the products and services they provide, as an organization and that there is only one person who controls the situation of the collection of billing of all expenses, as well as the payment of each of them with the purpose of deductibility or to obtain information in time and form for the calculation of taxes.

3. The third observation is that it does not have a fiscal accounting system, which as a company and is a consequence of the first case, the information collected by the owner had a problem in ordering the expenses that are not part of its deductibility in the month in question, in which the person in charge of the determination of taxes is very difficult equate the expenses recorded with the relationship of the providers for purposes of the Informative delectación of Operations with Third Parties (DIOT)
4. The fourth and fundamental observation by the organization, that this is derived, high ISR tax, by the owner (Service Springs), this makes it difficult for the payment in which the obligations are not settled in time and form , consequently they are creditors to the fiscal requirements on the part of the SAT and the Secretary of Finances and Administration, of the State of Puebla

### Hypothesis

Internal control, a determining factor to comply with the regime of business and professional activity, General Law of Individuals (Regimen General de Ley de personas físicas)

### Objectives

#### General objective

That the taxpayers must have a tax-accounting information system that contributes to the fulfillment of their fiscal obligations in time and form of the taxes of the Business and Professional Activity Regime.

#### Specific objectives

- Accounting record applying the Financial and Fiscal Information Standards

- Organize the financial information system that allows the physical person an effective control of their income, costs and expenses.
- Identify tax obligations based on the tax regime under which taxes are paid.

### Theoretical framework

This analysis was carried out when some anomalies were detected that did not comply with the basic postulates of the registry of operations of income and expenses that are part of the organization. In NIF Bulletin A-2, the 8 basic postulates of the same are located, which are the fundamental theoretical concepts that relate means and ends, that is, particular norms and objectives of financial information:

1. Economic substance: This postulate requires the capture of the economic essence in the delimitation and operation of the accounting information system.
2. Economic entity: It is the identifiable unit that carries out economic activities and is constituted by combinations of human, material and financial resources (integrated set of economic activities and resources).
3. Ongoing business: This postulate deals with the permanent existence of the economic entity within an unlimited time horizon, unless proven otherwise.
4. Accounting Accrual: These are the effects derived from the transactions carried out by the economic entity with other entities, from the internal transformations and other events that have affected it economically, which must be accounted for in their entirety, at the moment which occur, regardless of the date when they are considered for accounting purposes.

5. Association of costs and expenses with income: The costs and expenses of an entity must be identified with the income generated in the same period, regardless of the date they are made.
6. Valuation: The financial effects derived from transactions, internal transformations and other events, which affect the entity economically, must be quantified in monetary terms, taking into account the attributes of the item to be valued.
7. Economic Duality: The financial statements incorporate items that represent the economic resources of the entity on the one hand and the sources of those resources, on the other.
8. Consistency: This basic postulate states that operations that affect an economic entity must have an equal accounting treatment

The basic postulates is the essence of the accounting records of the operations performed by the MSMEs that it must comply with, which is currently being taxed in the business and professional activity regime.

Accounting is the technique that helps us to record, in monetary terms, all the accounting operations that the company celebrates, also providing the means to implement a control that allows obtaining accurate and timely information through the financial statements, as well as a correct interpretation of them. (alvarez, 2013)

## Enterprise

The word company comes from the word "empreder", that is to say to start something to start a set of activities aimed at a specific and predetermined purpose, the company is defined as an economic organization that produces or distributes goods or services for the market, with the purpose to obtain benefits for their owners (Administration of Small and Medium Enterprises, *Mercado H. Salvador*)

It is the unit that carries out economic activities (trade or production, extraction or production, extraction or reproduction of goods and services), coordinating material and human resources (administrative and fiscal accounting dictionary *López José Isauro*)

## Types of company according to their size

1. **Microenterprise:** are those that have up to 10 employees and are usually individually owned, their owner usually works in this and their billing complies with tax requirements and accounting regulations.
2. **Small businesses:** they have between 11 and 49 workers, they aim to be profitable and independent, they do not have a high specialization in work, their activity is not capital intensive and their financial resources are limited.
3. **Medium-sized companies:** those that have between 50 and 250 workers, usually have areas whose functions and responsibilities are limited.
4. **Large companies:** those that have more than 250 workers, generally have their own facilities, the service they provide is found at a high level in the service by their workers. In addition, these companies have possibilities of accessing loans and important credits.

In the Official Gazette of the Federation dated March 30, 1999, the classification was published, assigned by the Secretary of Economy and Industrial Development (SECOFI), today known by the Ministry of Economy, the Ministry of Finance and Public Credit (SHCP), the Ministry of Labor and Social Security (STPS), Nacional Financiera (NAFIN) and the National Bank of Foreign Trade.

Definition of small and medium enterprises according to secofi today secretary of economy (se)			
Dais	Number of workers		
	Industry	Commerce	Service
Micro	Up to 30	Up to 5	Up to 20
Small	From 31 to 100	From 6 to 20	From 21 to 50
Medium	From 101 to 500	From 21 to 100	From 51 to 100
Large	Over 500	Over 100	Over 100

**Table 1**

When comparing the statistics of companies from different countries during a given period of study, there is great confusion as to their classification but in general they are called MSMEs to all micro, small and medium enterprises or companies that are not large corporate business, understood as those with more than 100 or 500 employees. (AGUILAR, PRIMERA 2016)

### Types of companies

The author of the book dos dos Sastrías Fraudenberg Marcos discloses an extensive perspective of the different types of companies and their classification according to the turn are classified as follows:

1. *Commercial companies*, are those that make up their products or merchandise to resell them with a certain margin of profit or benefit can be specified in:
  - a) Wholesalers; are those that make large-scale sales to other companies, both wholesale and retail.
  - b) Retail: are those that sell a product both in large quantities and per unit, either for resale or for the use of the final consumer
  - c) Retail: are those that sell products in small quantities to the final consumer
  - d) Agents: are those who are engaged in selling goods that producers give on consignment, in percentage for this function a profit or commission.
2. *Industrial Companies*: Are those that start from raw materials, process them and obtain finished products for sale. This in turn are classified in:
  - a) Extractive: are those that are dedicated to the extraction of natural resources whether renewable or non-renewable.
  - b) Manufacturing: are those that transform raw materials into finished products and can be of two types:
    - Companies that produce final consumer goods
    - Companies that produce production goods
  - c) Farming: its function is the exploitation of agriculture and livestock.

3. Service Companies, which provide a social service to the community, such as transportation, telephones, schools, banks, among others
4. Companies with Specialized Activities, such as agricultural, livestock, fishing, cultural, sports, cooperatives and other.

#### **According to their size they are classified in:**

Microenterprise: it is a small company, its definition varies according to each country, although, in general, it can be said that a microenterprise has a maximum of ten employees and a limited turnover, on the other hand, the owners of the microenterprise usually work in it Their capital, number of workers and their income are only established in a very personal amount. These are companies that have no significant impact on the market (they do not sell in large volumes) and whose activities do not require large sums of capital (instead, labor is predominant). This kind of companies have a great importance in the economic life of a country, especially for the most vulnerable sectors from the economic point of view

Family business: it is a new type of exploitation where the family is the engine of the business becoming a productive unit. The companies in their entirety are often created by the need to obtain an income for the survival of the family or to face certain risks or expenses. Of which are not scheduled to develop but to meet the needs of their promoters.

Small: The small company is an independent entity, created to be profitable that does not predominate in the industry to which it belongs, whose annual sale in values does not exceed a certain limit and the number of people that form it does not exceed a certain limit and like any company, it wishes to obtain material goods and technical and financial capacities, all of which allows it to dedicate itself to the production, transformation and presentation of services to satisfy certain needs and desires existing in society.

Medium: The medium company is that economic unit with the opportunity to develop its competitiveness based on the improvement of its organization and processes, as well as improving its business ability. This type of companies involved several hundred people and in some cases up to thousands, who usually have a union, there are well defined areas with responsibilities and functions, which has automated systems and procedures for the benefit of the organization.

Large. They are characterized by capital improvements and large financing, usually have their own facilities, their sales of several million dollars, has thousands of employees and unionized trust, have a management system and operation closely at the forefront and can obtain lines of credit and loans with national and international financial institutions.

#### **The Secretary of Economy (SE) in his lexicon defines it as**

Societies of people; are those in which the four elements that make up the principal are the staff, that is, the third parties that contract with society, are interested in the personality, honesty, prestige, among others, of the partners, such is the case of the society in collective name.

That they are constituted under a social name, which consists of the set of words and characters that make up the name of a society or association, that allow to individualize it and distinguish them from others, without considering its legal regime, species or modality. It is the name that a moral person is given and that identifies it for all legal aspects. The company name is integrated by the last name of one or several partners.

A mercantile society: They are assigned their own legal personality, the law considers them different from the individuals that form and constitute moral persons. The companies have domicile, end-of-term assets, rights and obligations different from those of their members. The patrimony is formed by the contributions of the partners that can be in cash or in kind. (Machinery, real estate, patents, rights). In addition a name, company name and is formed with the name of one or several partners, denomination if it is name of imagination.

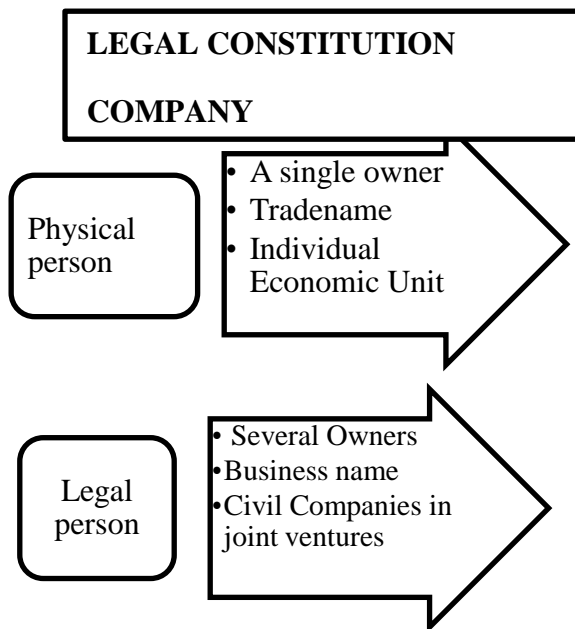


Figure 1 (Own Elaboration)

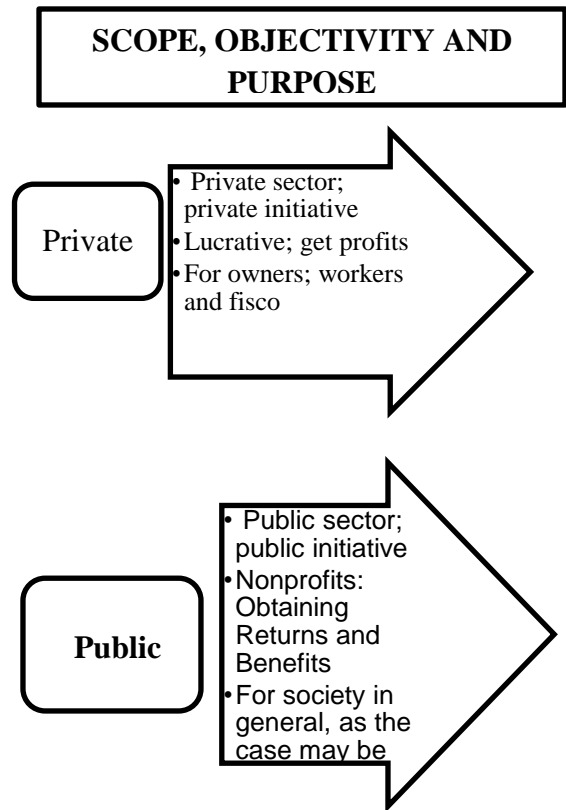


Figure 2 (Own Elaboration)

This research project aims to comply with the registration of deposits and expenditures made by the organization, applying the bank reconciliation of each transaction of the withdrawals and deposits of customers and suppliers with the goal of contributing to public spending.

Concept of bank reconciliation: the bank account records the increases and decreases in cash deposited in financial system institutions, so it is clear that the company must open a checking account. NIF C-1

It is a comparison of the accounting records of the auxiliary book (auxiliary of the Company) with the records of the bank (auxiliary banks) of the company. Applying the valuation rules, presentation that establishes it in the Financial Information Standards C-1, in the statement of financial position

To carry out the process of bank reconciliation is essential for the accounting process of the organization that leads to record the income and expenses issued and received (electronic invoice)

Through the use and application of the knowledge of logar to keep a good control of the operations or mercantile transactions of which they must check and order the accounts for the good management of the administration that provide the framework of the financial information standards, legal and fiscal compliance with the technical methods and accounting procedures in order to keep a correct accounting in logical order for decision making.

Accounting is the technique that helps us to record, in monetary terms, all the accounting operations that the company celebrates, also providing the means to implement a control that allows obtaining accurate and timely information through the financial statements, as well as a correct interpretation of them. (raul niño alvarez, intermediate accounting, ESCA, IPN, trillas, Mexico, p.12).

**Electronic accounting**, defined as the accounting operation model that allows replacing accounting records on paper, books and pre-foliated loose sheets stamped by the digital seal, by accounting files generated and stored in digital format.

**Financial accounting:** Its objective is to present financial information of purposes or general uses for the benefit of the management of the company, its owners or partners and external stakeholders in knowing the financial situation of the entity, this accounting includes preparing and presenting financial statements for audiences or external uses

**Administrative accounting:** This tool is oriented towards the administrative aspects of the company and its reports do not go beyond the company, that is, it is strictly internal.

Administrators and owners use it to judge and evaluate the development of the entity in light of the policies, goals or objectives pre-established by the management of the company. These reports allow comparing the past of the company with the present and through the application of tool or elements of control, anticipate and plan their future.

**Fiscal Accounting:** This branch includes the registration and preparation of reports to file returns and pay taxes. It is important to note that due to the differences between tax laws and accounting principles, financial accounting sometimes differs from fiscal accounting, although the company must have an internal financial accounting system and, in the same way, establishes an adequate record fiscal.

### Requirements of electronic accounting

The Fiscal Code of the Federation indicates that the records and accounting entries will have to fulfill the following requirements and, therefore, the program must be able to issue an electronic accounting for Physical or Moral Persons generating the XML regardless of the system in question. The requirements will be:

- The records or entries that make up the accounting will be kept in electronic media as established in the Regulations of this Code and the general provisions issued by the Tax Administration Service.
- They will enter their accounting information monthly through the Internet page of the Tax Administration Service.
- Carry out the recording of the accounting entries at the latest within five days following the completion of the operation, act or activity. (This rule does not apply, but will be within the month following the operation)



- The records or accounting entries must be established by cost center, identifying the operations, acts or activities of each branch or establishment, including those that are located abroad.
- Taxpayers must submit to the SAT or the PAC, the CFDI, no later than twenty-four hours after the operation, act or activity from which the obligation to issue it took place.
- Allow the identification of each operation, act or activity and its characteristics, relating them to the folios assigned to the tax receipts or to the supporting documentation, in such a way that the form of payment, the different contributions, fees and quotas can be identified, including those operations, acts or activities for which contributions must not be paid, according to the operation, act or activity in question.

### **Subjects required to maintain electronic accounting**

#### **Taxpayers who are not obligated**

Legal persons: The Federation, federative entities, municipalities, labor unions, entities of the parastatal public administration, are not obliged to keep electronic accounting, except when they carry out business activities. The societies, civil associations and trusts authorized to receive deductible donations (authorized donees) that have received income in an amount equal to or less than two million pesos and religious associations as long as they record their operations in My accounts.

Individuals: Salaried individuals. Taxpayers of the Leasing Regime, Professional Services with income not exceeding two million pesos (fees) and Tax Incorporation, as long as they record their operations in My Accounts. Individuals who obtain interest income or sporadic income as prizes and sale of goods.

#### **Taxpayers who are obligated**

Individuals: including non-profit legal entities

Individuals: with business activity, professional activities with income over two million pesos and leasing (as long as they do not use the My Accounts application).

#### **Documentation or information to send for electronic accounting**

In accordance with the provisions of the Second Resolution of Modifications to the Miscellaneous Fiscal Resolution for 2014 in Rule I.2.8.6, taxpayers must keep the Accounting in electronic systems with the ability to generate XML format files that contain:

- Catalog of accounts used in the period, to which must be added a field with the grouping code established in Annex 24, sections A and B of the Second Resolution of Modifications.
- Checking balance that includes initial balances, movements of the period and final balances of each and every one of the accounts of assets, liabilities, capital, results (income, costs, expenses) and memorandum accounts. In the case of the closing of the fiscal year, the information of the adjustments that are recorded for tax purposes must be included.
- The accounting policies, including the detail per transaction. In each policy it must be possible to distinguish the Digital Fiscal Vouchers (CFDI), which support the operation; It should also be possible to identify taxes, and in transactions related to a third party, the Federal Taxpayers Registry (RFC) of the latter should be included.

- Information on the policies generated, including the detail by transaction, account, sub-account and item, as well as their assistants. In each policy it should be possible to distinguish the Digital Tax Receipts (CFDI) that support the operation, it must also be possible to identify the taxes with the different fees and activities for which you do not have to pay the tax. Transactions related to a third party must include its RFC, according to Annex 24, section D.

### **Trial Balance**

The check balance is a list of all the balances, debtors and creditors of all accounts of the major to check the equality, adding them in separate columns; this is so because accounting based on the double entry derives its name from the fact that the registration of any transaction requires the entry of debits and credits of an operation that total the same amount, it is obvious that the total of debits of all accounts must be equal to the total of credits.

### **Check scale in XML**

In the case of legal entities and individuals, it will be sent within:

- The first 3 or 5 working days respectively,
- The second month after which the information corresponds and so on.
- The taxpayers that quote on the Stock Exchange will send their monthly files within the first 3 business days, to the second month after the corresponding quarter.

- The legal entities and individuals of the Primary Sector who chose to file their returns every six months, may send their monthly files within the first 3 and 5 working days, respectively, to the second month after the corresponding semester..

### **Catalog of accounts**

It is the document that is part of Accounting and that contains an ordered and systematic analytical list of the accounts that comprise it.

The catalog of accounts is also considered as an important tool for the capture of accounting records, to the extent that when analyzing it, the user can get an idea of the company's turn.

This regime is focused on the physical persons who carry out business activity, referred to in section I, chapter II, title IV of the LISR

#### **Law on Income Tax**

In this regime you have the obligation to pay the following taxes.

- Income Tax
- Value Added Tax

In addition to complying with the aforementioned taxes, you must comply with the following tax resolution obligations:

1. Register in the RFC
2. Maintain accounting, which includes all documents of a fiscal nature and must be kept for a period of five years, according to article 28, 29, 29 A CFF.
3. Issue and keep fiscal receipts for the activities they carry out.
4. Present informative statements

5. Issue evidence of perceptions and retentions to their workers if they have them.

### Cumulative income

Individuals who are taxed in this regime who receive income by business activity and based on the Federal Fiscal Code in its article 16, includes the following activities:

- Commercial
- Industrial
- Agricultural
- Livestock
- Fisheries
- Silvicultural

Based on the LISR establishes that they are considered cumulative income per business activity.

- a) Conditions, withdrawals or remissions, of debts related to the business activity or professional service, as well as the aforementioned debts that are not paid by prescription.
- b) Disposal of accounts and documents receivable and of credit instruments other than shares, related to the activities referred to in this chapter.
- c) Amounts recovered by guarantee insurance or liabilities by third parties, in the case of losses of taxpayer assets.
- d) Alienation of works of art made by the taxpayer.
- e) Agents of credit institutions, insurance, bonds or securities, by promoters of securities of fund managers for retirement.

- f) Exploitation of a customs patent
- g) Interest charged
- h) Exploitation of copyright
- i) Returns
- j) Profit derived from the alienation of assets.

### Income accumulation

For the purposes of this section, income is considered to be cumulative at the moment in which it is effectively received:

- Cash
- In goods
- In services
- Advances to deposits or any other concept
- When they are received by check, on the collection date of the same or when the taxpayers transmit the checks to a third party.
- When the interest of the creditor is satisfied by any form of extinction of obligations.

### Authorized deductions

Individuals who obtain income from business activities or professional services based on Article 103 of the LISR, may make the following deductions:

- Returns: that are received or the discounts or bonuses that are made, provided that the corresponding income has been accumulated.

- Procurement of goods: as well as raw materials, semi-finished or finished products, which they use to provide services, to manufacture goods or to sell them.
- Expenses
- Investments
- Paid interest
- Fees paid to the IMSS
- Payments for local tax.

### Methodology

In the elaboration of this work, two types of research were used:

#### Kind of investigation

- **Qualitative Type:** This research is a method available in several academic disciplines, traditionally in the social sciences that is based on methodological cuts based on theoretical principles, which requires a deep understanding of human behavior and the reasons that govern it. This work has the purpose of gathering knowledge in fiscal and accounting discipline. The wharf service owner mainly needs the resolution of the problem of keeping an accounting in time and form for the fulfillment of the tax obligations for the payment of the taxes.

- **Quantitative type:** This quantitative research empirically represents systems of statistical, mathematical or computerized techniques or models of social phenomena or correlation between variables, generalization and objectives of the results through a sample proceeds to the study that will design an accounting system suitable for cash control purposes covering the needs adhering to the tax laws.

#### Level of research

**Descriptive:** Obtains as objective the description of the phenomena to be investigated of how is and the moment of the realization of the study is manifested and it is observed using as a descriptive method, looking for strategies to specify the measures to be evaluated in the aspects, dimensions or mechanisms, with the purpose of obtaining a better design and procedure that are part of the accounting-fiscal discipline.

**Documentary:** Strictly speaking, the objective of the documentary research is to analyze the information systems that the taxpayer has different problems..

#### Design

Transverse non-experimental design: This research is one that is carried out without manipulating variables, that is, it is a research where we do not intentionally vary the independent variables, this non-experimental research is to observe phenomena as they occur in their natural context, to analyze them as In this information system the springs service situation that is in a real situation is explained.

This proposal is to implement the accounting-fiscal and administrative information system, which will be known the degree of improvement of the taxpayer's situation.

## Software Development Methodology

This project will carry out the internal control, the accounting software (COI) and application of an Excel tool for the purposes of controlling the customers and suppliers of the payments and deposits for cash flow control purposes, with the purpose of pay in time and form the taxes that are bound in the regime that taxes.

## Results

The wharf service is in charge of taking control of petty cash, checks and transfers, and the management of suppliers for the optimization of the payment that will be handled by the accounting assistant on the owner's orders.

In order to control the expenses of the suppliers and the income of the clients, the owner was asked to apply an Excel tool to verify the payments of each of them in order not to pay late interest, after the expiration date of credit that grants the supplier to the owners of services of wharves, where it will specify the correct way to take the expenses.

For purposes of tax matters, the assistant will handle the excel tool to control expenses, as well as the management of the bank account, payments from suppliers, deposits, the delivery date of the documentation will be specified in order and list for the delivery to the accountant, for the fulfillment of the payment of the taxes that you have to pay in time and form.

## Appreciation

Thank you very much to the owner of the "service springs" of Izúcar de Matamoros, Puebla; for allowing analysis of a case study with the aim of keeping an accounting and compliance with tax obligations as a physical person of the regime of business and professional activity (general law regime)

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