

TAX INCENTIVE TO SUPPORT THE NATIONAL STRATEGY "PLAN MÉXICO"

JANUARY 2025

Executive Summary:

- On 21 January 2025, a Decree was published in the Official Gazette of the Federation granting tax incentives to promote new investments that encourage dual training programs and foster innovation, consisting of an immediate deduction for fixed assets, as well as an additional deduction for training.

This tax incentive replaces the incentives for key export industry sectors, previously published on October 11, 2023, and its subsequent modification on December 24, 2024. The highlights of the new incentive are the following:

WHO CAN APPLY FOR TAX INCENTIVES?

Legal entities under the general regime, the simplified regime, as well as individuals with business and professional activities.

investment the percentages established in the Decree[1], instead of the rates indicated in the Income Tax Law, as appropriate. This will only apply to investments that remain in use for a minimum period of two years immediately following the fiscal year in which the accelerated deduction is made (with some exceptions) and is not applicable in the case of office furniture and equipment, automobiles powered by internal combustion engines, armory for vehicles, or any fixed asset that is not individually identifiable, or in the case of aircraft other than those used for agricultural spraying.

WHAT IS?

It consists of an accelerated deduction of the investment in new fixed assets, acquired from January 22, 2024, to September 30, 2030, deducting in the year in which the investment is made the amount that results from applying to the original amount of the

An additional incentive is also established, consisting of a deduction applicable in the annual return until the year 2030, equivalent to 25% of the expenses incurred for training received by each of its workers in the year in question or for the costs incurred for innovation.



WHAT REQUIREMENTS MUST BE MET?

Among others, the following must be met:

1. Be registered in the Federal Registry of Taxpayers and have the tax mailbox enabled.
2. Have a positive opinion on compliance with tax obligations.
3. Submit the investment project, the collaboration agreement signed with the Ministry of Public Education on dual education, the investment project for the development of the invention, or the initial certification, as the case may be.
4. Have the certificate of compliance issued by the Evaluation Committee to apply for the tax incentives.
5. Comply with the guidelines issued for this purpose by the Evaluation Committee.

[1] Percentages range from 91 to 41%, depending on the type of investment involved.

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