

# TAX INCENTIVES FOR INVESTORS IN ECONOMIC DEVELOPMENT POLES FOR WELLBEING.

MARCH 2025

## Executive Summary:

- As of May 22, 2025, various tax incentives granted to individuals and corporations, as well as to permanent establishments of foreign residents that invest in the Economic Development Poles for Well-Being (*Polos de Desarrollo Económico para el Bienestar*) went into effect.

There are currently 25 “Poles for Wellbeing” in different Mexican states such as Veracruz, Oaxaca, Tabasco, Chiapas, Campeche, Chihuahua, Durango, Hidalgo, Sinaloa, Tamaulipas, Guanajuato, Estado de México, Puebla, Tlaxcala, Michoacán and Quintana Roo, which are aimed at strategic sectors such as agribusiness, aerospace, automotive and electromobility, consumer goods, pharmaceuticals and medical devices, electronics and semiconductors, energy, chemicals and petrochemicals, textiles and footwear, circular economy, clean energy, basic metal industries, paper industry, plastics industry, logistics and metal mechanics.

Through the Presidential Decree published in the Official Gazette on May 22, 2025, different tax incentives were granted to be applied during the years from 2025 to 2030 to those who start operations after this date and to those who already have authorization that accredits them as developers of a Pole that:

- Carry out productive economic activities, as determined in each Declaration of a Development Pole.

The incentives consist of:

- Immediate deduction of 100% of the original amount of investment in new fixed assets used to carry out their productive economic activities or those new fixed assets totally related to the activity of the developers, instead of the percentages established in the Income Tax Law which are lower.
- Additional deduction equivalent to 25% of the increase in the expenses incurred for training received by each of its employees or for the expenses incurred for innovation.

In order to be able to apply the aforementioned incentives, taxpayers must comply with several requirements such as:


- To be up to date in the compliance of their tax obligations.
- Have their tax domicile in the Development Pole where they carry out their productive economic activities.

- To have the Collaboration Agreement entered into with the Ministry of Public Education regarding dual education; the Investment Project for the development of inventions susceptible of protection through patents or the registration of utility models, or the Investment Project for obtaining initial certification, as the case may be.

Those who apply any of the incentives may not apply jointly:

- The tax treatment for maquiladoras.
- The optional tax regime for groups of companies.
- The tax incentive for trusts dedicated to the acquisition or construction of real estate.
- The tax incentives for film and theater production and distribution, research and development of technology and high performance sports.

There are certain particular requirements, as well as different conditions established in the Guidelines published on the same date, which must be observed in the application of each of the incentives as appropriate.



Santamarina y Steta will be pleased to advise you on the application of these interesting tax incentives in case you are a taxpayer who wishes to invest in any of the areas considered within the Development Poles for Wellbeing.

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