

# 2026 REGULARIZATION PROGRAM



## JANUARY 2026

- On January 22, 2026, the tax regularization program was published, consisting of a reduction of up to 100% of the amount of fines, surcharges, and enforcement expenses.

Elt is applicable to outstanding liabilities from fiscal years 2024 or prior, as determined by the Tax Administration Service and the National Customs Agency of Mexico, for:

- Surcharges and enforcement expenses related to federal taxes, whether own, withheld, transferred, benefits (aprovechamientos), or compensatory duties.
- Fines imposed for the commission of the infractions set forth in tax, customs, and foreign trade laws.
- Fines derived from non-compliance with tax obligations other than payment obligations.
- Fines with aggravating circumstances.

The requirements are:

- Not having received any remission or reduction in the amount payable of tax credits, based on the generalized and massive programs referred to in the decree repealing the decrees and various general provisions issued pursuant to Article 39, Section I of the Federal Tax Code ("FTC"), through which tax debts were forgiven, published in the Official Gazette of the Federation on May 20, 2019.

- Not having benefited from the tax incentive referred to in the Thirty-Fourth Transitory Article of the Federal Revenue Law for Fiscal Year 2025.
- That your total income did not exceed 300 million pesos in fiscal year 2024.
- Not having been convicted of tax crimes by a final and binding judgment.
- Not being listed in the registries set forth in Articles 69-B and 69-B bis of the FTC.
- Not falling within the scope of Article 79, Sections XXII, XXIII, and XXIV of the Income Tax Law, nor being a spending executing entity referred to in Article 4 of the Federal Budget and Fiscal Responsibility Law.
- That the taxes and benefits payable are paid within 15 calendar days following the date on which the authority delivers the payment form. In the case of installment payments, all payment forms provided must be paid no later than the due dates indicated on each one..

Contact us so we can support you throughout the process.