



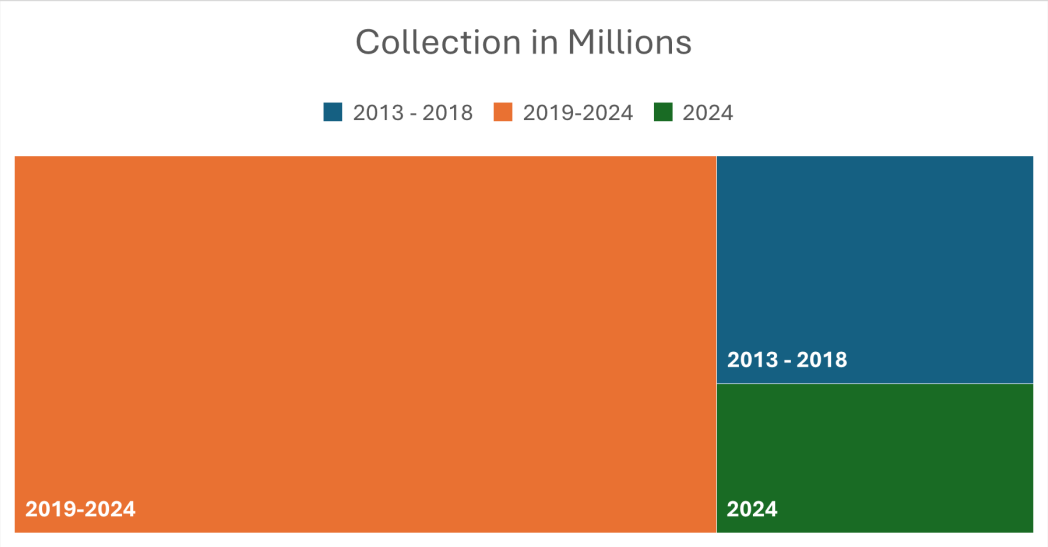
Tax and Legal

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Large taxpayers transfer pricing revenue increases 367%

In the current context of global taxation, efficiency in tax collection is a priority objective for tax authorities worldwide. In Mexico, the Tax Administration Service (“SAT”) has demonstrated remarkable progress in this area during the period 2019-2024, achieving a collection of 106.178 billion pesos through the application of transfer pricing procedures to large taxpayers. This figure represents an increase of 367% compared to the 28.966 billion pesos collected in the previous period 2013-2018. This significant increase underscores the SAT’s commitment to implementing effective strategies to ensure tax compliance, especially among companies operating in key sectors.



From the previous table, it can be interpreted that the increase in transfer pricing audits by the SAT during 2024 increased significantly compared to the other years of the six-year term. Therefore, our recommendation to our clients would be to stay up to date with their transfer pricing obligations, as well as to review compliance for past years subject to review.

The implementation of a specialized transfer pricing area within the SAT underscores the importance of addressing the complexity of large taxpayers' operations, many of whom are part of major multinational business groups. These efforts ensure that companies do not improperly shift their profits to jurisdictions with lower taxes, thereby protecting the country's tax base. Through the application of international guidelines and a strategic approach, the SAT is not only increasing its collection capacity but also strengthening confidence in the tax system and promoting a fairer and more competitive economic environment.

**Excerpt from the Finance Ministry statement:
367% Increase in Collection from Large Taxpayers through Transfer Pricing – issued by the SAT on May 26, 2025, via digital platforms**

The SAT reports that during the period 2019-2024, a collection efficiency of 106.178 billion pesos was achieved related to the application of transfer pricing procedures to large taxpayers. This total is 367% higher than the amount collected for the same purpose in the period 2013-2018, when only 28.966 billion pesos were obtained.

In the last year, as a result of audit actions in the area of transfer pricing, large taxpayers corrected their tax situation by more than 19 billion pesos. These taxpayers operate in key sectors of the economy such as automotive, mining, electricity, telecommunications, among others.

For this reason, the SAT has a specialized area in

transfer pricing, aimed at preventing taxpayers from improperly shifting profits to other countries, affecting income tax ("ISR") collection.

It is important to remember that most large taxpayers are part of multinational business groups with a growing economic presence in Mexico; hence the importance of ensuring proper compliance with tax regulations by these conglomerates.

The guidelines established in the Master Plan allow the tax authority to act efficiently in the procedures applied to transfer pricing, as well as to comply with international standards related to the regulation of this issue.

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