



Tax and Legal

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SAT efficiency in tax certainty for large taxpayers

OECD grants recognition to Mexico for providing tax certainty to large taxpayers

On 31 October, during Tax Certainty Day 2025, the Organisation for Economic Co-operation and Development (OECD) recognized Mexico and its tax authority, the Service Tax Administration (SAT), for its efficiency in providing tax certainty for large taxpayers.

The SAT received two recognitions from the OECD:

First place in the category **“Inventory Age”** for maintaining an inventory without backlog of Mutual Agreement Procedure (MAP) cases, having resolved its cases in agreement with countries with which Mexico has treaties to avoid double taxation, ensuring the correct payment of taxes in our country by foreign-

based companies. These procedures arise after a tax audit and serve to define the correct payment of income tax by Mexican companies that have transactions with foreign companies belonging to the same multinational group.

Second place as **“Jurisdiction with the Greatest Improvement in Transfer Pricing Agreements”**, for its efficiency in resolving Advance Pricing Agreements (APA) with countries with which Mexico has treaties to avoid double taxation, preventing future disputes regarding the correct payment of taxes in our country by foreign-based companies. These procedures serve to define, prior to an audit, the correct payment of income tax by Mexican companies that have transactions with foreign companies of the same multinational group.

This is part of the OECD’s efforts to “Make dispute resolution mechanisms more effective” (Action 14) under the G20/OECD Base Erosion and Profit Shifting (BEPS) initiative.

As part of its institutional strategy, in the last seven years SAT has signed more than 120 agreements with countries in the Americas, Europe, and Asia, ensuring proper taxation of multiple foreign-based companies operating in Mexico.

These agreements were achieved thanks to the 60 treaties in force that our country has signed with other nations to avoid double taxation, as well as through ongoing dialogue and meetings that SAT holds with authorities and companies from different countries.

It is worth noting that a large number of multinational business groups have decided to invest in our country, among other reasons, attracted by the available tax certainty mechanisms, such as the extensive network of double taxation treaties, national legislation, and legal instruments that provide a high degree of certainty in advance.

Tax certainty is a priority for Mexico, which is why clear rules are promoted, focused on preventing tax disputes and aimed at increasing the efficiency of tax authorities, as well as fostering taxpayer confidence in our country's tax system.

SAT reiterates its responsibility and commitment to continue applying laws and international treaties correctly and transparently, with the purpose of encouraging voluntary compliance by taxpayers and providing tax and legal certainty.

Inventory Age:

<https://www.oecd.org/en/events/2025/10/oecd-tax-certainty-day-2025.html#category2>

Jurisdiction with the Greatest Improvement:

<https://www.oecd.org/en/events/2025/10/oecd-tax-certainty-day-2025.html#category6>

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