



**Tax and Legal**  
Economic Package 2026  
September 9th, 2025

# Economic Package 2026

On 8 September, the Executive Branch submitted the 2026 Economic Package, which comprises the General Economic Policy Criteria, Federal Internal Revenue Law (LIF), the Draft Federal Expenditures Budget, the Federal Tax Code (CFF), the Excise Tax Law and the Fees Law, which were sent to the Chamber of Deputies for review and, if approved by Congress, will become effective as of 1 January 2026.

A brief summary of the most relevant proposals is detailed below.

## Macroeconomic framework

The main economic variables considered in the Economic Package are as follows:

	Approved 2025	Estimated 2026
Actual growth %	2.0 - 3.0	1.8 - 2.8
Inflation %	3.5	3.0
Exchange rate	18.5	18.9
Interest rate %	8.0	6.0
Oil (dollars/barrel)	57.8	54.9

Federal Internal Revenue Law

The Surcharge rate

The surcharge rates applicable to the extension of deadlines for the payment of tax liabilities will be amended, as follows:

- a) The monthly rate of 1.38% on outstanding balances, according to the CFF, would be increased by 50% to remain at 2.07%.
- b) When installment payments are authorized in accordance with the CFF, the following surcharge rate will be applicable to balances throughout the period in question:
  - i) In the case of installment payments made during a period of up to 12 months, the monthly surcharge rate will be 1.42%.
  - ii) In the case of installment payments made during a period of more than 12 months and up to 24 months, the monthly surcharge rate will be 1.63%.
  - iii) In the case of installment payments

made during a period of more than 24 months and deferred payments, the monthly surcharge rate will be 1.97%.

Tax incentives and exemptions

- The same tax incentives and exemptions will remain in effect:
  - a) The provisions of the IEPS regarding diesel and biodiesel and the related blends that are imported or acquired.
  - b) The crediting of up to 50% of expenses incurred for the use of toll highway infrastructure.
  - c) The crediting of IEPS by fossil fuel purchasers.
  - d) The crediting of the special mining duty by taxpayers with income of less than 50 million pesos.
  - e) The tax incentive offered to individuals and companies engaged in the sale of books, newspapers and magazines, whose total income during the immediately preceding fiscal year did

not exceed the amount of 6 million pesos and represents at least 90% of the taxpayer’s total income during the year in question. This incentive consists of an additional deduction for an amount equal to 8% of the cost of books, newspapers and magazines.

- f) Exemption from the payment of the customs processing fees incurred on natural gas imports.

The incentives mentioned in numerals a) through d) are considered as accruable income for income tax (ISR) purposes when they are effectively credited.

- Furthermore, the Executive Branch may grant the tax benefits needed to ensure compliance with the resolutions derived from the application of international mechanisms to resolve legal disputes that determine the infringement of an international treaty.

Tax withholding applicable to interest paid by banks

The tax withholding applicable to interest paid to Mexican individuals and companies would be calculated by applying the annual 0.90% rate to the principal amount.

### **Nondeductibility of fees paid to IPAB**

Three-quarters of the fees paid to the Institute for the Protection of Bank Savings (IPAB) by commercial banks would be considered nondeductible, as they do not correspond to expenditures that must be made to generate income for commercial banks.

### **Standardization of the treatment applied by banks to bad debts**

The special treatment detailed in paragraphs third and fourth section XV of article 27 of the Income Tax Law (LISR) - concerning the clearly practical impossibility of collection - to standardize the treatment applicable by banks to bad debts.

### **ISR withholding on the sale of goods and**

### **provision of services via technological platforms**

A 4% tax withholding is considered for companies that obtain revenues from the sale of goods and provision of services via technological platforms, computer and other similar applications.

Likewise, a 20% tax withholding rate would be applicable to companies that fail to provide their Federal Taxpayer's Registration Number (RFC) to these technological platforms.

### **IVA withholding applicable to resident and nonresident digital intermediation platforms**

The tax withholding figure would be extended to establish the obligation whereby resident and nonresident digital intermediation platforms would have to withhold value-added tax (IVA) under the following assumptions:

- From companies, under the same terms as those applicable to individuals, i.e., 50% when

they provide their RFC and 100% when they fail to do so;

- To foreign residents without a permanent establishment that sell goods in Mexico, 100%
- From the offerors of goods and services in Mexico, when receiving deposits in nonresident bank or deposit accounts, 100%.

### **Flexibilization for foreign private equity funds**

The requirements applicable to foreign equity funds seeking to obtain the benefit of fiscal transparency to facilitate their participation in the domestic market would be amended.

### **Tax incentive for individuals and companies with income of up to 300 million pesos**

A temporary provision would be utilized to grant a tax incentive to individuals and companies whose total income during 2024 did not exceed 300 million pesos and which have definitive or

consented tax liabilities, the administration or management of which falls to the Service Tax Administration (SAT) or the National Customs Agency of Mexico, in which the nonpayment of the taxpayers' owned, withheld or transferred federal taxes, government charges, fines imposed for noncompliance with tax obligations, including those other than payment obligations, aggravated fines and countervailing duties, have been determined. However, this benefit would not be applicable to individuals and companies that have received some kind of forgiveness, reduction, decrease or another similar benefit involving the tax liability payment amount based on the general and extensive tax debtor forgiveness programs referred to by the decree published in the official gazette on 20 May 2019, together with individuals and companies that have benefited from the tax incentive specified in temporary article thirty-fourth of the 2025 LIF.

This tax incentive will be applicable to fines imposed for the infringement of tax, customs

and foreign trade provisions, including aggravated fines, surcharges and enforcement expenses under the assumptions detailed in that temporary article. The tax incentive would be equal to 100% of the fines, surcharges and enforcement expenses payable by taxpayers with taxes or countervailing duties dating from 2024 or prior years, which are subject to inspection and have definitive tax liabilities determined by the tax authority.

To apply this incentive, no later than 31 October 2026, taxpayers must file an application with the SAT in accordance with the Omnibus Bill. Once this application has been submitted, the administrative-law enforcement proceeding would be suspended, together with the deadline specified for the statute of limitations.

This tax incentive is not classified as accruable income for ISR purposes and is not applicable to taxpayers that i) have received a guilty verdict related to a tax crime; ii) are included on the list

of taxpayers that failed to challenge the facts attributed to them pursuant to the procedures contained in articles 69-B and 69-B Bis of the CFF, iii) pay tax according to article 79, sections XXII, XXIII and XXIV of the LISR, or the entities charged with public expenditure referred to by article 4 of the Federal Budget and Fiscal Responsibility Law, and iv) are subject to the General Tax Office for Major Taxpayers.

### **Tax benefit for individuals or companies that return or enter resources held outside Mexico before 8 September 2025**

Another temporary provision would grant a benefit to individuals and companies that return or bring resources of legal origin into Mexico until 8 September 2025. This implies paying the tax for which they are liable pursuant to the LISR by applying the 15% rate, without deduction, as long as these resources are invested in productive activities that favor the country's economic growth for a period of at least three years as of

the date on which the investment is made.

This benefit will remain in effect during 2026 to allow the resources returned to or brought into the country during the first semester of 2026 to be invested no later than 31 December 2026, while those returned or entering Mexico during the second semester of that year must be invested no later than 30 June 2027.

## **Federal Tax Code**

### **False tax invoices**

The possibility of enabling the SAT to prevent companies' RFC registration is included when detecting, based on an application, that the legal representative or one or more partners, stockholders, associates and other persons forming part of the company's organic structure have held equity in companies that failed to challenge the temporary billing restriction (Article 17-H section X), are issuers of invoices for nonexistent transactions (article 17-H section

XI), the unlawful transfer of tax losses (Article 17-H section XII), taxpayers found to have issued false tax invoices (Article 17-H section XIII) or those published on the SAT website for having received definitive tax liabilities (Article 69 twelfth paragraph section I), those registered with the RFC, but which cannot be located (Article 6 twelfth paragraph section III), that have received a guilty verdict related to a particular crime or have utilized tax invoices to cover nonexistent transactions without demonstrating the performance of these transactions (Article 69 twelfth paragraph section IV), that have given tax effects to invoices covering nonexistent transactions without demonstrating the performance of these transactions within the legal deadline specified by Article 69-B eighth paragraph of that Code (Article 69 twelfth paragraph section IX); or, when the legal representative, partner, stockholder or person forms part of another entity that has fulfilled one of the above assumptions and has failed to

correct its tax situation.

It would also include the requirement whereby online digital tax invoices must only be issued for existent, valid or actual legal acts, while specifying that any tax invoices that are not issued for existent, valid or actual legal acts will be classified as false.

Furthermore, when utilizing its powers of inspection, the tax authority may verify the validity of online digital tax invoices without the need for the conducting the visits specified by the CFF. If taxpayers that received false tax invoices do not reverse the tax effects given to them, the tax authority may proceed to temporarily restrict their use of the digital stamp certificate used to issue online digital tax invoices.

### **Deadline for cancelling online digital tax invoices**

The maximum deadline for the cancellation of online digital tax invoices issued by taxpayers

would be no later than the month in which they must file their annual ISR return, which is currently established as an administrative facility in rule 2.7.1.46. of the 2025 Omnibus Bill and LIF.

**Review or administrative reconsideration**

It would be clarified that the rulings derived from a review or administrative reconsideration would be the determining factors of tax liabilities.

**Temporary restriction of the digital stamp certificate used for billing**

The situation whereby taxpayers have definitive tax liabilities, together with the related ancillary government charges, that have not been fully settled would be included as a reason for the temporary restriction of the digital stamp certificate, as long as tax invoices, for a total amount exceeding four times the historical amount of the tax liability during the fiscal year immediately preceding that in which the restriction is applied, are issued.

Likewise, new assumptions would be established for the temporary restriction of the digital stamp certificate as regards hydrocarbons when incorrect information is presented in tax invoices to simulate compliance with legal, and foreign trade requirements, when requirements are not fulfilled or when an inspection detects an infringement involving the obligation to maintain inventory control systems.

**RFC clearing**

Sections XII and XIII of paragraph C of Article 27 of the CFF would be amended to strengthen the powers of the SAT to suspend the activities or cancel the RFC of inactive individuals and companies.

Activities could be suspended when:

- Tax returns have not been filed during the immediately three preceding fiscal years, when taxpayers do not have the obligation to do so
- Taxpayers have not been reported in third-party

tax returns

- No invoices have been issued or received
- No notices have been filed with the RFC
- When the authorities have no outstanding information requests

The RFC could be canceled when:

- No tax returns have been filed during the immediately preceding five fiscal years, when taxpayers do not have the obligation to do so
- Taxpayers have not been reported in third-party tax returns
- No invoices have been issued or received
- No notices have been filed with the RFC
- There are no outstanding tax liabilities

**Real-time review of digital platforms**

An obligation would be added whereby digital services providers would have to give the tax



authorities permanent online, real-time access to the information contained in their systems or records and associated with the digital services they provide.

**Registered public accountants**

The current provision would be amended to only establish that the public accountant must notify the tax authority when discovering that the taxpayer has failed to comply with tax and customs provisions, and not for the commission of a tax crime.

**Strengthening of tax collection powers**

Taxpayers subject to inspections to regularize their tax situation would be allowed to make customs payments in installments.

**Tax and foreign trade crimes**

- Anyone selling, marketing acquiring or holding foreign goods under any title and which are not for their own personal use involving packs

of cigarettes, manufactured tobacco or other products containing nicotine, with the exception of entirely handmade cigars and other tobacco products, and which do not contain the printed security code, will be deemed to have engaged in smuggling.

- The failure to certify the nonarrival of goods at the public bonded warehouse due to an act of God or force majeure would be classified as criminal conduct.
- The following four assumptions concerning the presumption of smuggling would be added with regard to goods brought into Mexico under preferential schemes.
  - Imported goods are temporarily transferred based on false transactions to simulate their return abroad.
  - Goods are brought into the country under temporary regimes through simulated legal acts without complying with legal standards and are later withdrawn from authorized

places without control.

- Having authorization to store or transport goods does not justify the absence or nonarrival of goods at the warehouse authorized by the National Customs Agency of Mexico.
- The holder of public bonded warehouse authorization allows the removal of goods without complying with the related formalities or the payment of countervailing duties, when applicable.

**Excise Tax Law**

**Manufactured and other tobacco products**

The tax levied on cigarettes, cigars and other manufactured tobacco products would be increased from the current rate of 160% to 200% and, in the case of entirely handmade cigars and other manufactured tobacco products, would increase from the current rate of 30.4% to 32% and with a specific quota per cigarette of \$0.8516 in 2026; \$0.9197 in 2027; \$0.9932 in 2028;



\$1.0726 in 2029 and \$1.1584 in 2030.

Similarly, a 200% tax would be applicable to the sale in Mexico or, when applicable, the import of other products containing nicotine, together with a specific quota based on the nicotine content indicated in milligrams.

### Flavored beverages with added sweeteners

The current specific quota applicable to each liter of flavored beverages would be increased from \$1.6451 to \$3.0818.

The taxation of flavored beverages with added sweeteners would also be considered within the definition of flavored beverages.

### Betting and raffles

The rate currently applicable to betting and raffles would be increased from 30% to 50%.

Furthermore, the 50% rate would be applicable to digital service providers directly engaged in betting and raffles, whether online, electronic

or based on resident and nonresident digital intermediation platforms.

We invite you to consult the full Economic Package document by clicking on the following link:

<https://gaceta.diputados.gob.mx/>

### Contact:

#### Eduardo Revilla

Tax and Legal Services Partner

[erevilla@deloittemx.com](mailto:erevilla@deloittemx.com)

Tel. +52 55 5080 6081



## tax@hand

Check tax news from Mexico and from different countries:

[www.taxathand.com](http://www.taxathand.com)

### **Aguascalientes**

Blvd. A Zacatecas 845 Piso 4, Int. 410  
Colonia Trojes de Alonso  
20116 Aguascalientes, Ags.  
Tel: (449) 910 8600  
Fax: (449) 910 8601

### **Cancún**

Avenida Bonampak SM 6, M 1, lote 1,  
piso 10, 77500 Cancún, Q. Roo  
Tel: (998) 872 9230  
Fax: (998) 892 3677

### **Chihuahua**

Av. Valle Escondido 5500  
Fracc. Des. El Saucito E-2, piso 1,  
31125 Chihuahua, Chih.  
Tel: (614) 180 1100  
Fax: (614) 180 1110

### **Ciudad Juárez**

Baudelio Pelayo No. 8450  
Parque Industrial Antonio J. Bermúdez  
32400 Ciudad Juárez, Chih.  
Tel: (656) 688 6500  
Fax: (656) 688 6536

### **Culiacán**

Insurgentes 847 Sur, Local 103  
Colonia Centro Sinaloa  
80128 Culiacán, Sin.  
Tel: (33) 1454 2000

### **Guadalajara**

Avenida López Mateos Norte 2405, piso 29  
Colonia Italia Providencia  
44648 Guadalajara, Jal.  
Tel: (33) 3669 0404  
Fax: (33) 3669 0469

### **Hermosillo**

Blvd. Eusebio Francisco Kino No. 315  
Piso 8, Suite 804, Colonia Lomas del Pitic  
83010 Hermosillo, Son.  
Tel: (662) 109 1400  
Fax: (662) 109 1414

### **León**

Blvd. José Maria Morelos No. 1555 Piso 5  
37130, Colonia Granjas del Rosario León,  
Guanajuato, México

### **Mérida**

Calle 56 B 485 Prol. Montejo Piso 2  
Colonia Itzimna  
97100 Mérida, Yuc.  
Tel: (999) 913 4032  
Fax: (999) 913 4052

### **Mexicali**

Calzada Francisco López Montejano 1342  
Piso 7 Torre Sur  
Fracc. Esteban Cantú  
21320 Mexicali, B.C.  
Tel: (686) 905 5200  
Fax: (686) 905 5231 y 5232

### **Ciudad de México**

Paseo de la Reforma 505, piso 28  
Colonia Cuauhtémoc  
06500 México, D.F.  
Tel: (55) 5080 6000

### **Monterrey**

Av. Juárez 1102, piso 40  
Centro  
64000 Monterrey, N.L.  
Tel: (81) 8133 7300

### **Puebla**

Edificio Deloitte, Vía Atlixcayotl 5506, piso 4 Zona  
Angelópolis  
72190 Puebla, Pue.  
Tel: (222) 303 1000  
Fax: (222) 303 1001

### **Querétaro**

Avenida Antea 1090, torre 2, piso 7  
Colonia Jurica  
76100 Querétaro, Qro.  
Tel: (442) 238 2900  
Fax: (442) 238 2975 y 2968

### **Reynosa**

Carr. Monterrey-Reynosa 210-B, PA  
Fracc. Portal San Miguel  
88730 Reynosa, Tamps.  
Tel: (899) 921 2460  
Fax: (899) 921 2462

### **San Luis Potosí**

Av. Salvador Nava Martínez 3125, 3-A  
Fracc. Colinas del Parque  
78294 San Luis Potosí, S.L.P.  
Tel: (444) 102 5300  
Fax: (444) 102 5301

### **Tijuana**

Misión de San Javier 10643, Piso 8  
Zona Urbana Río Tijuana.  
Tijuana B.C., 22010  
Tel: (664) 622 7878  
Fax: (664) 681 7813

### **Torreón**

Independencia 1819-B Oriente  
Colonia San Isidro  
27100 Torreón, Coah.  
Tel: (871) 747 4400  
Fax: (871) 747 4409



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their societies affiliated to a member firm (hereinafter “Related Entities”) (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and Related Entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and Related Entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/mx/conozcanos](http://www.deloitte.com/mx/conozcanos) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society, and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 457,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

As used in this document, Galaz, Yamazaki, Ruiz Urquiza, S.C., has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name “Deloitte”. Deloitte Impuestos y Servicios Legales, S.C., has the exclusive legal right to engage in, and limit its business to, providing tax consultancy, legal advisory and other professional services, under the name “Deloitte”. Deloitte Audit Delivery Center, S.C., (formerly, Deloitte Auditoría, S.C.) has the exclusive legal right to engage in, and limit its business to, providing auditing and other professional services, under the name “Deloitte”. Deloitte Asesoría en Riesgos, S.C., has the exclusive legal right to engage in, and limit its business to, providing risk advisory and other professional services, under the name “Deloitte”. Deloitte Asesoría Financiera, S.C., has the exclusive legal right to engage in, and limit its business to, providing financial advisory and other professional services, under the name “Deloitte”. And Deloitte Consulting Group, S.C., has the exclusive legal right to engage in, and limit its business to, providing consulting and other professional services, under the name “Deloitte”.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their Related Entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, Related Entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their Related Entities, are legally separate and independent entities.