



Tax and Legal

Tax and Legal Flash 19/2026

April 15th, 2026

PRODECON publishes on 8 April 2026 the SAT's response to its Systemic Analysis 8/2025

During December 2025, Taxpayer's Ombudsman Office (*Procuraduría de la Defensa del Contribuyente* or PRODECON) published its Systemic Analysis 8/2025, related to the systematic rejection by the Mexican Tax Administration Service (SAT) of deductions for advertising and marketing expenses incurred by taxpayers that exploit a trademark through licenses granted by related parties, whether domestic or foreign.

It is important to clarify that a systemic analysis is a technical-legal instrument used by PRODECON to identify recurring criteria or practices of the tax authority that affect a group of taxpayers and originate from structural problems within the tax system. Its purpose is to propose regulatory or administrative changes that restore conditions of legality, equity, and

legal certainty.

Unlike an individual complaint, a systemic analysis is not limited to a single case; rather, it examines situations that generate widespread harm, with the aim of correcting them at an institutional level.

According to the analysis presented, the SAT considers that these expenses are not indispensable for the taxpayer's activity, arguing that:

- The licensee is not the owner of the trademark.
- In the authority's opinion, advertising benefits the owner, not the licensee.

This interpretation generated legal uncertainty and failed to recognize the manner in which

these taxpayers market products or services under the licensed trademark.

PRODECON, in its analysis, supported its position by stating that the legal concept of a trademark license grants rights that the authority was not properly recognizing.

In particular, it based its analysis on Articles 243 and 244 of the Federal Law for the Protection of Industrial Property (LFPPI), which provide that:

- The licensee may exercise trademark protection actions as if it were the trademark owner (Article 243).
- The use made by the licensee is legally considered as use made by the trademark owner (Article 244).

These provisions reinforce that the licensee acts with full legal standing in the exploitation of the trademark and, therefore, obtains direct benefits from the advertising necessary to commercialize products or services.

Based on the above, PRODECON concluded that the SAT's position is incompatible with the legal framework and recommended that the SAT recognize as deductible the advertising and marketing expenses incurred by licensees, when they prove a direct relationship with the economic activity carried out, without requiring trademark ownership as a condition for the deduction.

SAT's response published by PRODECON on 8 April 2026

On 8 April 2026, PRODECON disseminated through electronic media the response sent by the SAT. The SAT reiterated that the deduction is

allowed only when the taxpayer demonstrates:

- Compliance with Article 27 of the Mexican Income Tax Law.
- That the expense is directly related to the generation of income.
- The existence and specific conditions of the trademark license.
- The materialization of the expense, with complete documentary and financial traceability.
- Proper tax treatment when foreign suppliers are involved under double taxation treaties.

In summary, the SAT did not modify its position, which maintains the tax risk for taxpayers operating under trademark licensing arrangements.

- The SAT's position implies a high risk of deduction disallowance in audit procedures.

- A formalistic interpretation is favored, disregarding the economic substance of the expense.

- It is essential to strengthen the operational evidence linking advertising activities to the commercialization carried out by the licensee.

- The SAT's position is not aligned with the LFPPI, which fully legitimizes the licensee to exploit the trademark.

- Advertising is a direct component of the commercial exploitation authorized under the license. The non-deductibility of such expenses may alter the licensee's operating margin, affecting comparability.

- It is necessary to incorporate functional analyses demonstrating that the licensee assumes commercial risks and obtains direct benefits.

Final Remarks

Systemic Analysis 8/2025 identified inconsistencies in the SAT's criteria regarding the deductibility of advertising expenses incurred by licensees.

Although PRODECON recommended recognizing their deductibility according to Articles 243 and 244 of the LFPPI and according with the nature of the operation.

However, the SAT's response dated 8 April 2026 confirms that the authority will maintain a restrictive approach, requiring a broad and conservative evidentiary burden.

Companies making payments to domestic or foreign related parties in respect of royalties or licenses should prepare to:

- Rigorously document the necessity of the expense.

- Properly integrate it into their transfer pricing analysis.

- Strengthen contractual, financial, and operational evidence.

Contacts:

Simón Somohano

ssomohano@deloittemx.com

Tel. +52 664 622 7872

José Eduardo Campos Martínez

jcamposmartinez@deloittemx.com

Tel. + 52 55 5080 6628

Publisher:

J. Arturo Vela Ríos

Transfer Pricing Partner

avela@deloittemx.com

Tel. +52 (55) 2727 8926



tax@hand App

Check tax news from Mexico and from different countries:

www.taxathand.com

Aguascalientes

Universidad 1001, piso 12-1
Bosques del Prado
20127 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 María 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 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 470,000 people worldwide make an impact that matters at 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 the unrelated entities, are legally separate and independent entities.