



EY TAX Flash

September 23, 2025



Shape the future
with confidence

Mexican tax reform proposals applicable to digital platforms

On September 8, 2025, the President submitted to the Congress the initiative of the Federal Revenue Law for 2026 as well as a draft decree reforming, adding, and repealing various provisions of the Federal Tax Code and the Income and Special Tax on Production and Services Law ("Excise Tax").



Below, we highlight the points we consider most relevant due to their potential impact on the services provided by digital platforms:

Federal Revenue Law

- Increase the withholding income tax ("IT") rate from 1% to 2.5% for individuals with business activities who sell goods or provide services, other than land transportation of passengers, delivery of goods, and lodging through digital platforms.
- New withholding IT obligation for legal entities that obtain income from the sale of goods and provision of services through digital platforms, calculated by applying a 4% rate on the income obtained without any deductions; the withholding rate will be 20% for legal entities that do not provide to digital platforms their Mexican tax identification number ("RFC"). Such withholding could be credited against payable IT in future estimated tax payments or in the annual tax return.
- Additional obligations are contemplated for digital platforms acting as intermediaries, when they collect the price and the corresponding Value Added Tax ("VAT") on behalf of the seller of goods, service provider, or grantor of temporary use or enjoyment of goods, consisting of:
 - (a) Withholding the corresponding VAT from legal entities that sell goods, provide services, or grant the temporary use or enjoyment of goods in terms of the VAT Law (50% of the VAT collected or 100% if the legal entity does not provide its RFC).
 - (b) Withholding 100% of the VAT collected on behalf of foreign residents without a permanent establishment in Mexico who sell goods in national territory.
 - (c) Withholding 100% of the VAT in cases where the amounts from the transactions are paid to financial institutions or accounts located abroad.
- It is clarified that digital platforms are required to provide information of all clients to the Mexican tax authorities, including residents abroad and individuals selling goods to whom payments are done to financial institutions or accounts located abroad, even if they are not acting as intermediaries.

Federal Tax Code

- New obligation for platforms providing digital services to allow Mexican tax authorities permanent online and real-time access to information in their systems or records related to the operations of the digital services they provide. Non-compliance with this obligation is added as a cause for temporary blocking of internet access to the digital platform (kill switch).



- A penalty of 2 to 9 years in prison is included for the owners of digital platforms that allow the publication of advertisements for the acquisition or sale of tax receipts that support non-existent operations, false, simulated legal acts, or false tax receipts.

Excise Tax Law

- Tax gambling games and raffles, offered by residents in Mexico and foreigners through internet, electronic means, or digital intermediary platforms, at the 50% rate.

Tax digital services that allow access or download of media, violent, extreme, or adult content video games, unsuitable for individuals under 18 years of age, provided by residents in Mexico and abroad. Digital platforms that charge the price and the corresponding IEPS as intermediaries that grant access or provide services related to such video games, would be required to withhold and file 100% of such tax.

To learn more about the proposed reforms to the various tax provisions contained in the 2026 Economic Package, we invite you to visit [our tax bulletin site](#). For more information on this release, please contact the following professionals:

Oscar Echenique
oscar.echenique@mx.ey.com

Cristina Carrasco
cristina.carrasco@mx.ey.com

Teresa Rodríguez
teresa.rodriquez@mx.ey.com

Liliana Salomón
liliana.salomon@mx.ey.com

EY | Construyendo un mejor mundo de negocios

EY existe para construir un mejor mundo de negocios, ayudando a crear valor a largo plazo para sus clientes, su gente y la sociedad en general, así como también para construir confianza en los mercados de capitales.

Por medio de datos y tecnología, los equipos diversos e incluyentes de EY, ubicados en más de 150 países, brindan confianza a través de la auditoría y ayudan a los clientes a crecer, transformarse y operar.

El enfoque multidisciplinario en auditoría, consultoría, legal, estrategia, impuestos y transacciones, busca que los equipos de EY puedan hacer mejores preguntas para encontrar nuevas respuestas a los asuntos complejos que actualmente enfrenta nuestro mundo. Para mayor información visite www.ey.com/mx

EY se refiere a la organización global de firmas miembro conocida como EY Global Limited, en la que cada una de ellas actúa como una entidad legal separada. EY Global Limited no provee servicios a clientes. Este boletín ha sido preparado cuidadosamente por los profesionales de EY, contiene comentarios de carácter general sobre la aplicación de las normas fiscales, sin que en ningún momento, deba considerarse como asesoría profesional sobre el caso concreto. Por tal motivo, no se recomienda tomar medidas basadas en dicha información sin que exista la debida asesoría profesional previa. Asimismo, aunque procuramos brindarle información veraz y oportuna, no garantizamos que la contenida en este documento sea vigente y correcta al momento que se reciba o consulte, o que continuará siendo válida en el futuro; por lo que EY no se responsabiliza de eventuales errores o inexactitudes que este documento pudiera contener. Derechos reservados en trámite.