

EY TAX Flash

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Tax Incentives to Support the National Strategy Called "Plan Mexico"

On January 21, 2025, the Decree granting tax incentives as part of the "Plan Mexico" (the Decree) was published in the Official Gazette of the Federation, based on the national strategy presented on January 13, 2025, by the President of the Republic.

This Decree will be effective from the day following its publication in the Official Gazette of the Federation and is primarily aimed at promoting new investments, encouraging dual training programs, and fostering innovation.



Given that these tax incentives may be applied generally, the Decree highlights the need for an "Evaluation Committee". This entity will be in charge of evaluating investment projects, as well as verifying that they comply with the guidelines and necessary documentation that allows companies to join local and regional supply chains, as well as issuing the aforementioned guidelines.

Through the Decree, a tax incentive is granted consisting of an option to make **the immediate deduction of investment in new fixed assets**, acquired from the entry into force of the Decree until September 30, 2030, allowing deduction in the fiscal year at different percentages than those established in the Income Tax Law. It is noteworthy that the depreciation percentages indicated in this Decree vary according to the type of fixed asset or, in the case of machinery and equipment, according to the activity in which they are used.

Additionally, regarding the incentive that allows the immediate deduction of new fixed assets, it is established that it will only be applicable to those investments that taxpayers keep in use for a minimum period of two years immediately following the fiscal year in which their immediate deduction is made.

In addition, a tax incentive is granted, applicable to the annual tax returns for fiscal years 2025, 2026, 2027, 2028, 2029 and 2030, consisting of **an additional deduction equivalent to 25% of the increase in training expenses** (providing related technical or scientific knowledge) received by each of its employees in the fiscal year in question or for expenses incurred for innovation.

These incentives will be applicable to corporations taxed under Title II ("On Corporations") or Title VII, Chapter XII ("Simplified Trust Regime for Corporations"), as well as to individuals taxed under Title IV, Chapter II, Section I ("On Individuals with Business and Professional Activities") of the Income Tax Law, provided that they comply with the following general requirements:

- Be registered in the Federal Taxpayers Registry and have the tax mailbox enabled.
- To have a positive opinion of compliance.
- To present the investment project; the collaboration agreement celebrated with the Ministry of Public Education in the matter of dual education; the investment project for the development of the invention or for the initial certification, as the case may be.
- To have the certificate of compliance issued by the Evaluation Committee to apply the fiscal incentives of the Decree.
- Comply with the guidelines issued by the Evaluation Committee.

Likewise, among the most important aspects introduced with the implementation of this measure are the following:

- There are some limitations regarding the type of fixed assets that may be subject to the tax incentive of the immediate deduction of investments.



- From the application of such incentives, there are modifications to the calculation of the profit coefficient of the provisional payments made during the fiscal year immediately following the fiscal year in which the incentives of the Decree have been applied.
- In the case of the application of the immediate deduction of fixed assets, the taxpayer will not be able to deduct the excess of the percentage allowed for immediate deduction until such time as the asset is disposed of.
- Taxpayers must keep a specific record of the investments for which they opted to apply the immediate deduction under the terms of the Decree, in which supporting documentation must be kept, including the relationship with their main line of business or activity, the specific process or activity in which the asset was used, the percentage that corresponds to the deduction, among others.
- The deduction percentages allowed according to the Decree consist of two different ranges; the first one for the years 2025 and 2026; and the second one for the years 2027 to 2030.
- There are additional considerations regarding the deduction of new fixed assets in the case of taxpayers engaged in two or more of the activities indicated in section II of the second article of the Decree.
- There are specific cases in which taxpayers will not be able to apply the tax incentives provided for in the Decree.

The Evaluation Committee will be set up and will issue and publish in the Official Journal of the Federation the guidelines for the application of the benefits of the decree within a period of no more than 60 calendar days from the publication of the Decree in question.

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