

VON WOBESER

2026

Economic Package
and Tax Reform

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INTRODUCTION

On November 7, 2025, the decrees issued by President **Claudia Sheinbaum**, were published in the evening edition of the Official Gazette of the Federation (*DOF*), enacting the Federal Revenue Law for 2026 and amending the Federal Tax Code, the Special Tax on Production and Services Law, and the Federal Rights Law. Below are the main considerations and final amendments to each of the aforementioned legal frameworks.

FEDERAL REVENUE LAW

Surcharge Rates (Article 11).

In cases where an extension is granted for the payment of tax liabilities, a rate of 1.38% shall apply on outstanding balances. This represents an increase compared to the previous surcharge rate of 0.98% per month on outstanding balances.

Similarly, when the payment of tax liabilities is authorized in installments or under deferred payment schemes, the rates previously established in 2025 have been amended as follows:

- For installment payments up to 12 months, the surcharge rate will be 1.42% per month.
- For installment payments exceeding 12 months and up to 24 months, the surcharge rate will be 1.63% per month.
- For installment payments exceeding 24 months, as well as in deferred payment schemes, the surcharge rate will be 1.97% per month.

These provisions are expressly regulated under the **Federal Tax Code**, which establishes the specific guidelines for the application and enforcement of these mechanisms, ensuring their legality and transparency.

The purpose of these increased rates is primarily to encourage voluntary compliance with tax obligations. Taxpayers are advised to conduct a detailed analysis of the economic impact of these provisions in their particular circumstances, considering the potential effect on their cash flows and fiscal strategies.

Maintained Tax Incentives (Article 20).

In general terms, the tax incentives established for the 2025 fiscal year remain in force, reflecting the federal government's commitment to fiscal stability and to fostering strategic economic activities.

These incentives are designed to support priority sectors and to strengthen the country's international competitiveness. The continuity of these measures provides taxpayers with legal and financial certainty, allowing them to maintain their fiscal and operational projections without significant alterations

Stock Exchange and Bank Interest (Article 24).

For income tax purposes, the annual withholding rate applicable to the capital amount generating interest payments by financial institutions within the Mexican financial system is increased to **0.90%** (previously set at 0.50%).

The determination of this rate is based on technical and objective criteria, taking into account reference rates and prices of public and private securities published by the Bank of Mexico, as well as inflation recorded during the relevant period. This mechanism aims to accurately reflect prevailing economic and financial conditions, ensuring that the withholding is proportional and equitable.

It should be noted, however, that this rate will remain subject to potential adjustments derived from changes in interest rates and inflation during the 2025 fiscal year. Taxpayers are therefore advised to remain attentive to updates issued by the fiscal and financial authorities in order to anticipate any impact on their tax obligations.

Limitation on the Amount of Tax Benefit for National Film Production and Distribution (Article 25, Section III).

The limit of 750 million pesos for the total amount to be distributed among investment projects in national film production is maintained. However, it is clarified that this amount may not exceed 25 million pesos per taxpayer or investment project.

Likewise, for investment projects in the distribution of national films, the limit remains at 65 million pesos, with the clarification that this amount may not exceed 3 million pesos per taxpayer or investment project.

Limitation on Deduction of Fees Paid by Multiple Banking Institutions under the Bank Savings Protection Law (Article 25, Section IV).

It is established that three-fourths of the fees paid by multiple banking institutions to the Bank Savings Protection Institute (IPAB), under the terms of Title Two, Chapter III of the Bank Savings Protection Law, shall not be deductible.

This limitation is introduced as a measure to prevent abuse and the misinterpretation of fiscal provisions.

Deductibility of Uncollectible Credits for Credit Institutions (Article 25, Section V).

This provision applies exclusively to credit institutions and incorporates Section V into Article 24, replacing Article 27, Section XV of the Income Tax Law.

For credits less than 30,000 UDIs, deduction will only proceed after one year has elapsed since the debtor defaulted.

For credits exceeding this amount, banks are required to prove that they have exhausted all collection efforts through a judicial resolution or decision from the competent authority.

The existing limit for the deduction of mortgage-backed credits remains in force, allowing banks to deduct only 50% of their value.

A specific fiscal calendar is established, obligating banks to treat deducted credits as cancelled no later than June 2026 and to report these transactions to the SAT by February 15, 2027.

Income Tax Withholding on Technology Platforms (Article 25, Section VI).

The withholding rate under Article 113-A, third paragraph, Section III of the Income Tax Law is amended for legal entities resident in Mexico or abroad, with or without a permanent establishment in the country, as well as for foreign legal entities or structures providing, directly or indirectly, the use of technology platforms, software applications, or similar services. The withholding rate is set at 2.5% (previously 1%).

An additional **2.5%** withholding is established for legal entities earning income through the sale of goods and the provision of services via technology platforms. This withholding will be applied by the platforms themselves, on gross income **without deductions**. The tax withheld and paid may later be credited against the income tax due in provisional payments or annual returns.

Entities must provide their Federal Taxpayer Registry (RFC) number to the platforms. Failure to do so will result in a withholding rate of **20%** instead of 2.5%.

Deduction of Books (Article 25, Section VII).

Pursuant to Article 27, Section XX of the Income Tax Law, books that have deteriorated or lost their value may be deducted from a company's inventory in the fiscal year in which the loss occurs. However, in order for this deduction to be valid, the company must first offer the books as donations to authorized institutions whose corporate purpose includes educational, cultural, literary, artistic, scientific, or library-related promotion. If these conditions are met, the company may deduct the value of the books from its inventory, provided that the loss of value is attributable to causes beyond the taxpayer's control.

Obligations for Crowdfunding Institutions (Article 25, Section VIII).

Crowdfunding institutions must withhold 20% on nominal interest paid to Mexican investors, while for foreign investors, the rate of 35% provided in Article 166, Section V of the Income Tax Law will apply, considered as a final payment.

In addition, they must withhold 16% VAT on the nominal value of the interest. Both withholdings, income tax and VAT, shall be carried out at the time the interest is paid to the investor.

VAT Obligations for Technology Platforms (Article 25, Section IX).

In addition to the obligations established under Article 18-J of the Value Added Tax Law, technology platforms operating as intermediaries must withhold and remit VAT from legal entities selling goods, providing services, or granting temporary use or enjoyment of goods through such platforms.

For non-residents without a permanent establishment in Mexico selling goods within national territory through these platforms, 100% of the VAT collected shall be withheld.

The same 100% VAT withholding applies if the seller chooses to have transaction proceeds deposited into a bank or deposit account located abroad.

Income Tax Withholding on Securities Lending Transactions (Article 25, Sections X and XI).

Financial system institutions acting as intermediaries in securities lending transactions which are not considered transfers of ownership must withhold and remit 9% income tax as a provisional payment. This withholding applies to nominal interest, defined as the "agreed premium," and replaces the rate established in Article 24 of the Income Tax Law.

Additionally, investment funds, whether debt or equity, engaging in such transactions must exclude these interests from their daily tax calculation. Instead, the funds themselves shall withhold the applicable tax from their investors or shareholders and remit it monthly to the SAT by the 17th day of the following month.

Tax Administrator Resident in Mexico for Foreign Transparent Entities (Article 25, Section XII).

In relation to Article 205 of the Income Tax Law, it is clarified that foreign legal entities deemed fiscally transparent in Mexico may be administered by a person with tax residence in Mexico without losing such transparency.

Furthermore, specialized retirement funds (Siefores) are exempt from applying Section VI of the same article if they are members of such foreign legal entities. This ensures that for Siefores, the fiscal transparency of the foreign entity is also preserved under these special circumstances.

0% VAT rate on menstrual hygiene products (Article 25, section XIII).

Menstrual hygiene products such as menstrual panties and pads, both reusable and disposable, are included as products taxed at 0 percent VAT.

No VAT credit for insurance companies in replacement of damaged property (Article 25, section XIV).

It should be noted that value added tax transferred in the acquisition of goods or services received, or that paid on importation, will not be creditable when such goods or services are used to comply with the insurance contract and the compensation consists of compensation for damages or replacement of the damaged property through third parties, in accordance with the Insurance Contract Law.

Transitional Provisions.

- **Tax Incentive for Taxpayers with Limited Income to Absorb Fines, Surcharges, and Enforcement Costs (Twenty-Second Transitional Article).**

The threshold of total income to qualify for the tax incentive on outstanding tax debts is amended.

The incentive now applies to individuals and legal entities with total income below 300 million pesos during 2024 who have firm or acknowledged tax liabilities with the SAT. The program grants a 100% waiver of fines, surcharges, and enforcement costs, subject to certain conditions.

This incentive applies to fines imposed for violations of fiscal, customs, and foreign trade provisions including aggravated fines, as well as surcharges and enforcement costs.

- **Tax Incentive for Repatriation of Assets (Twenty-Fourth Transitional Article).**

A program is introduced to encourage the return of capital held abroad by Mexican individuals and legal entities or permanent establishments. This program applies to legally sourced funds that have been abroad up until September 8, 2025.

Beneficiaries may pay income tax at a preferential rate of 15% on the total amount of funds repatriated to Mexico, provided that:

- The funds enter the country by December 31, 2026.
- The funds are invested and remain invested in national territory for at least 3 years.

The regulation is specific about how the returned resources must be invested in order to qualify for the benefit. Investments must be used for productive purposes that contribute to national development, such as::

- Acquisition of new fixed assets deductible for income tax purposes, to be used in projects under the “Mexico Plan” or in Development Poles.
- Acquisition of land and buildings in Mexico for the taxpayer’s use.
- Investment in research, training, innovation, and technological development.
- Payment of liabilities to the Federation or payroll obligations.
- Investment in government debt bonds.
- Investment in strategic sectors such as infrastructure, food production, housing, pharmaceuticals, and medical equipment.

- **Exemptions for the FIFA World Cup (Twenty-Fifth Transitional Article).**

A tax exemption is established for individuals and entities participating in the organization of the FIFA World Cup 2026, its trials, matches, and related events.

Effective from the last quarter of 2025, this benefit exempts participants from compliance with various tax obligations, including payment, withholding, and filing duties, insofar as they derive exclusively from participation in the event.

Mexican and foreign individuals and entities involved in the World Cup organization will not be subject to most federal tax obligations, including income tax and VAT.

For this purpose, a FIFA subsidiary incorporated in Mexico will be responsible for managing the exemption. The entity must identify all qualifying persons and entities and provide the SAT with detailed information, including their RFC or tax identification number, the type of income to be obtained, the nature of the activities performed, and their country of residence. This information must be updated monthly.

- **Creditable VAT exemption for insurance companies replacing damaged property (Twenty-Eight Transitional Article).**

Insurance companies are allowed to claim VAT paid on the purchase of goods or services used to compensate for damages caused by accidents until December 31, 2024. In addition, a tax incentive equivalent to the amount of rejected VAT or the corresponding tax credit (including fines and surcharges) is granted to those insurers who are under audit or who have contested tax credits in defense, provided that they correct their tax situation (with the possibility of installment payments) and submit their application no later than January 31, 2026, withdrawing their defense, if applicable, and provided that they are not in cases of serious tax noncompliance.

- **Deadline for guaranteeing tax interest in appeals for revocation (Twenty-Ninth Transitory Article).**

It is established that taxpayers who, as of January 1, 2026, file an appeal for revocation in a timely manner, may provide security for the tax interest within six months from the date on which the aforementioned defense was filed. If the appeal for revocation is resolved before the six-month period, the taxpayer must guarantee the tax interest within ten days of the date on which the notification of the corresponding resolution takes effect.

FEDERAL TAX CODE

Statement of Purpose

According to the statement of purpose, the reform of the Federal Tax Code for 2026 pursues the following primary objectives:

- **Combat against False Tax Receipts:** The reform seeks to provide the Tax Administration Service (SAT) with new tools to counter “factureras” (invoice mills) and those who use them.
- **Strengthening of Audit and Collection Powers:** New powers are granted to the SAT to enforce tax obligations more effectively.
- **Simplification and Legal Certainty for Compliant Taxpayers:** The reform aims to benefit taxpayers who duly comply with their obligations.

These objectives will be implemented through the following amendments to the Federal Tax Code.

Cancellation and Temporary Restriction of the Digital Seal Certificate (Articles 17-H and 17-H Bis)

The SAT may now cancel the Digital Seal Certificate (CSD) of taxpayers who fail to disprove the presumption of having issued false invoices, under the new procedure established in Article 49 Bis.

The grounds for temporary restriction of the CSD are expanded to include unpaid tax liabilities, inconsistencies in hydrocarbons, and recipients of false invoices

Denial of Registration with the RFC (Article 27)

The SAT is empowered to deny registration with the Federal Taxpayers’ Registry (RFC) to legal entities if their legal representative, partner, or any member of their management structure has participated in companies that did not correct their tax situation, or were published in the SAT’s official “blacklists”.

Additional Requirements in the Issuance of CFDIs (Article 29-A)

It is established that CFDIs (Digital Tax Receipts) must mandatorily cover real and existing operations or legal acts. Otherwise, they shall be deemed false.

Extension of Deadline for CFDI Cancellation (Article 29-A)

The deadline for canceling a CFDI is extended to the month in which the annual tax return must be filed.

Access Obligations for SAT Regarding Digital Platforms (Article 30-B)

Digital platforms are required to grant the SAT online and real-time access only to information that allows verification of proper compliance with its tax obligations in their systems and records. Failure to comply may result in the temporary suspension of service. This provision shall enter into force on April 1, 2026.

New Procedure for Home Visits (Article 49 Bis)

A new procedure is created allowing the SAT, through home visits, to promptly verify whether tax receipts are false. The SAT may suspend the taxpayer's invoicing from the beginning of the visit. The use of technological tools (photographs, audio, video) is authorized to document the facts. The procedure must conclude within a maximum of 24 business days, with no extensions allowed.

Presumption of Income from Bank Deposits (Article 59)

The SAT is empowered to presume that any deposits into bank accounts held in the taxpayer's name, which are not recorded in accounting, constitute taxable income.

Crimes Related to False CFDIs (Article 113 Bis)

The issuance, purchase, or acquisition of false CFDIs is classified as a criminal offense. The offense will be prosecuted criminally, regardless of the status of any administrative procedure.

Reform of the Fiscal Interest Guarantee Regime (Article 141)

The regime of guarantees for securing fiscal interest is amended. The sufficiency of guarantees is recognized from the moment they are offered. A mandatory order of guarantee types is established. "Fiscal Interest Guarantee Accounts" are eliminated, deemed inefficient for collection.

The exemption from providing guarantees for those filing an administrative appeal or contentious administrative lawsuit is removed.

SPECIAL TAX ON PRODUCTION AND SERVICES LAW

Manufactured Tobacco and Other Nicotine Products (Article 2, Section I, Subsection C)

In the tobacco sector, the tax rate on cigarettes and other manufactured tobacco products is increased from 160 percent to 200 percent. For hand-rolled cigars, the rate is raised from **30.4** percent to **32** percent. In addition, the specific quota per cigarette is adjusted from **\$0.6445 in 2025 to \$0.8516 in 2026**, with gradual increases anticipated until reaching \$1.1584 in 2030.

New nicotine products are also incorporated into the tax regime. These will be taxed at a rate of **100** percent and with a specific quota calculated in milligrams of nicotine, taking 8 mg per cigarette as the reference. Nicotine replacement therapy products that hold sanitary registration are expressly exempted from this tax.

Sweetened Beverages with Added Sweeteners (Article 2, Section I, Subsection G)

The quota of the Special Tax on Production and Services applicable to sweetened beverages with added sugars will increase from **\$1.6451 to \$3.0818 per liter**. A tax of \$1.5000 per liter is established when flavored beverages contain any type of added sweeteners. The purpose of this adjustment is to ensure that the overall tax burden, including both the IEPS and the Value Added Tax (VAT), represents approximately 22 percent of the final retail price of the most consumed soft drink in the country.

Gambling and Lotteries (Article 2, Section II, Subsection B)

The Special Tax on Production and Services applicable to in-person gambling and lotteries **is increased from 30 percent to 50 percent**. The objective of this measure is to ensure that the industry contributes in greater proportion to both its economic growth and the social costs it generates.

Online gambling and lotteries, whether offered by domestic or foreign platforms, will also be taxed at the rate of **50 percent**. Foreign platforms that fail to comply with their tax obligations in Mexico will face sanctions and the suspension of their services.

Video Games with Violent, Extreme, or Adult Content (Article 2, Section I, Subsection K and Section II, Subsection D)

A new tax of 8 percent is created for video games with violent, extreme, or adult content, classified under categories C and D. This tax applies to both physical copies of video games and to downloads and services provided through digital platforms.

Obligations for Digital Platforms (Article 5-A Bis)

New obligations are established for digital intermediary platforms that handle the collection of the price and the Special Tax on Production and Services on behalf of a digital service provider. Such platforms must withhold one hundred percent of the IEPS charged to individuals or legal entities resident in Mexico, as well as to non-residents without a permanent establishment in the country, who provide such services. Upon withholding this tax, the platform assumes responsibility for its payment, thereby substituting the service provider.

Exemption on the sale and importation of oral rehydration solutions (Article 8, section I, subsection f, and Article 13, section VII)

The following are exempt: sales and imports of flavored beverages in restaurants, bars, and other places where food and beverage services are provided; flavored beverages that have been registered as medicines by the health authority; milk in any form, including that mixed with vegetable fat, and oral rehydration solutions that exclusively contain each and every one of the substances referred to in section XXI of article 3 of that law.

FEDERAL RIGHTS LAW

Statement of Purpose

-Regulatory Update: The aim is to maintain consistency between the Federal Rights Law and sectoral laws, in alignment with the commitments undertaken.

-Government Priorities: Promote sustainability in the use of natural resources and optimize the provision of public services.

-Environmental Commitments: Adjust fees related to Protected Natural Areas and subsoil resources to reflect their economic, social, and environmental value.

Main Proposed Amendments

-Migration Services

- Optimize migration controls at designated international transit points.
- Establish the collection of new fees to ensure that migration policy is implemented under principles that safeguard migrant security.

-National Banking and Securities Commission

- Adjustments to the fees for the review and processing of any securities registration applications, the registration itself, as well as the supervision of simplified issuers that register their securities in the National Securities Registry under the Commission's authority, with the objective of promoting appropriate regulation and oversight of the services provide.

-Tax Stamps, Seals, and Copyright

- Revenues derived from fees related to services concerning Tax Stamps and Seals shall be allocated to the Tax Administration Service, in order to optimize printing operations.
- Revenues obtained from services in the area of Copyright shall be allocated to the National Copyright Institute, to improve its services.

-Water Resources

- Various adjustments are proposed to comprehensively manage water resources, in relation to rights over water use and wastewater discharge.

-Telecommunications and Broadcasting

- Adjustments are proposed in order to align with new legal frameworks concerning the services provided by the competent authority.
- Adjustments are also proposed to the fees related to the use or exploitation of the radio spectrum.

-Cultural Heritage

- Amendments to fees related to access to museums, sites, and archaeological zones under the responsibility of the National Institute of Anthropology and History and the National Institute of Fine Arts and Literature.

Servicios Migratorios

- It is proposed to increase the fee for processing Visitor permits without work authorization.
- It is proposed to increase the fees for temporary and permanent residency, with a reduction in specific cases.
- Introduction of fees for new authorizations, such as permits to board vessels and the issuance of the Minor Exit Authorization Form.

Services under the National Banking and Securities Commission

- Exemption from payment of fees for SMEs registering securities under the simplified regime.
- Establishment of a special proportional fee methodology for these simplified registrations.
- Simplified issuers will not pay supervision fees, as such oversight will be the responsibility of the stock exchange.

Services for the Issuance of Tax Stamps and Seals

- Measures to guarantee authenticity and control in products subject to stamps and seals.
- Modernization of equipment and materials used in their production.

Services in the Area of Economic Competition

- The Federal Economic Competition Commission shall be abolished, and the National Antitrust Commission shall be created.

Services for Navigation in Mexican Airspace and Aeronautical Technicians

- Adjustments to certain fees to reflect the cost incurred by the State in providing such services.
- Addition of an exemption in Article 155 to ensure the Federal Civil Aviation Agency does not charge technical verifications for navigation services in Mexican airspace.

Services in Telecommunications and Broadcasting

- Reform of articles to replace references to the IFT with the Telecommunications Regulatory Commission and the Digital Transformation Agency.

- Repeal of sections and exemptions in Article 173 to eliminate private-use concessions for experimental and amateur radio purposes.
- Adjustments to Articles 239 and 244 to align with the new law concerning authorizations and consideration for spectrum useespectro.

Services in Copyright

- Elimination of fee collection in conciliation proceedings, in accordance with the General Law on Alternative Dispute Resolution Mechanisms.
- Establishment that 100% of revenues derived from copyright fees shall be allocated to the National Copyright Institute for its operations and services.

Services Related to Water and Inherent Public Goods

- Elimination of the fee for issuing water quality certificates, as it was only used to access exemptions.
- Repeal of the exemption in Article 224, Section V, to avoid excessive benefits in payments for the use of national waters.

Sanitary Services

- Increases in fees across various articles to strengthen Cofepris and modernize sanitary processes.
- Amendment to Article 195 to require domestic plants to also pay for sanitary verification visits.
- Expansion of Article 195 to include licenses for pharmaceutical conditioning warehouses.

Maritime Services

- Amendment to Article 195-Z-3 to expand the permitted length of recreational or sports vessels from 3 to 5 meters.
- Reform of Article 195-Z-5 to incorporate fees for the review of maritime marking requests at private or concessioned facilities.

Rights for the Use, Exploitation, or Utilization of National Waters

- Repeal of the exemption in Article 224, Section V, which allowed non-payment of fees by merely presenting a water quality certificate.

- Adjustments to ensure fairness and proportionality in the collection of fees for water extraction and discharge.

Federal Maritime-Terrestrial Zone

- Adjustment of Article 232 to calculate fees for the use of the federal maritime-terrestrial zone based on property value.
- Elimination of fixed-rate references to provide greater proportionality and equity in fee collection.

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