

# Tax Incentives Granted to Taxpayers Operating within the Economic Development Hubs for Well-Being

On May 22, 2025, a Decree Granting Tax Incentives in the Economic Development Hubs for Well-Being (“Decree”) was published in the Official Gazette of the Federation (*Diario Oficial de la Federación*). The incentives established therein consist of the immediate deduction of investments in new fixed assets, and an additional deduction for training-related expenses.

The tax benefits provided under the Decree may be claimed by Mexican tax residents as well as by foreign residents with a permanent establishment in Mexico, provided they are: (i) individuals subject to the Business and Professional Activities tax regime, (ii) legal entities subject to the General Regime, or (iii) legal entities subject to the Simplified Trust Regime (*Régimen Simplificado de Confianza*).

It is important to note that legal entities must obtain prior authorization certifying their status as developers of an Economic Development Hub for Well-Being (“EDHB”) in order to be eligible for the tax benefits described in the Decree. In other words, they must be formally authorized to act as “developers” engaged in the construction and administration of an EDHB, in accordance with the guidelines issued by the Interagency Promotion Committee.

The aforementioned taxpayers may be entitled to the following tax incentives:

**1. Immediate deduction of 100% of the original investment amount in new fixed assets**, with the exception of certain assets (e.g., internal combustion vehicles and office furniture), provided that:

- The assets are used within the EDHB;
- They remain in use for at least two years;
- They are acquired between the date of execution of the coordination agreement with the Ministry of Economy (establishing an EDHB) and September 30, 2030.

**2. An additional deduction of 25% of the increase in expenses** incurred for:

- Technical or scientific training provided to employees registered with the Mexican Social Security Institute (IMSS), in connection with a dual education program authorized by the Ministry of Public Education (SEP); and
- Technological innovation, applicable to patentable invention projects or to obtain the initial certifications required to integrate into supply chains.

Both tax incentives will be applicable for tax years 2025 through 2030.

It should be noted that, as of the date of publication of the Decree, the EDHBs have not yet been formally declared by the Ministry of Economy.

To that end, the creation of an Interagency Promotion Committee is anticipated, which will be responsible for issuing the necessary guidelines, selection criteria, and technical rulings to determine the feasibility of proposed development hubs.

States wishing to participate may submit proposals for sites that could qualify as EDHBs, and must execute coordination agreements with the Ministry of Economy for such purposes.

For additional information, contact:

**Alejandro Torres**, Partner:

+52 (55) 5258-1072 | [ajtorres@vwys.com.mx](mailto:ajtorres@vwys.com.mx)

**Luis Enrique Torres**, Counsel:

+52 (55) 5258-1023 | [ltorres@vwys.com.mx](mailto:ltorres@vwys.com.mx)

**Ana Alpízar**, Associate:

+52 (55) 5258-1072 | [aalpizar@vwys.com.mx](mailto:aalpizar@vwys.com.mx)

S I N C E R E L Y

VON WOBESER Y SIERRA, S.C.

Mexico City, May 23, 2025.

*The information contained in this note does not constitute, nor is it intended to constitute, nor shall be construed as legal advice on the topic or subject matter covered herein. This note is intended for general informational purposes only. To obtain legal advice on a particular matter in connection with this topic, please contact one of our attorneys referred to herein.*



VON WOBESER Y SIERRA, S.C.

Paseo de los Tamarindos 60, 05120 Mexico City  
+52 (55) 5258 1000