

Plan Mexico — Immediate Actions for Investment:

On May 4, 2026, the following were published in the Official Gazette of the Federation (DOF): **(i)** the “*Agreement issuing general criteria and guiding operational guidelines for the promotion of productive investment and tax compliance*” and **(ii)** the “*Decree for the Immediate Authorization of Investments*” within the framework of Plan Mexico, which entered into force the day following their publication. These instruments are intended to strengthen legal certainty, simplify procedures, and promote productive investment in the country. The main considerations of each are presented below.

I. Agreement Issuing General Criteria and Guiding Operational Guidelines for the Promotion of Productive Investment and Tax Compliance

Through Agreement 68/2026, issued by the Secretary of Finance and Public Credit, general criteria and guiding operational guidelines applicable within the scope of authority of the Tax Administration Service (SAT) are established, with the purpose of strengthening legal certainty, administrative efficiency, and the promotion of productive investment. It is important to note that these criteria are of a guiding and programmatic nature and do not constitute a limitation, waiver, or modification of the powers conferred upon tax authorities.

The most relevant criteria contained in the Agreement are the following:

- The tax authority shall observe and promote compliance with international treaties and applicable provisions to avoid double taxation;
- Priority shall be given to exercising audit powers in a concentrated manner, seeking a single comprehensive review per fiscal year and per taxpayer, avoiding simultaneous reviews of different fiscal years;
- Audits shall observe the principle of non-retroactivity in the application of review criteria and respect for statute of limitations periods;
- Measures involving temporary restriction of digital seal certificates and cancellation of registrations shall be used as mechanisms of last resort, prioritizing preventive or corrective actions and guaranteeing the right to a hearing;
- Administrative simplification shall be promoted to expedite registration with the Federal Taxpayer Registry (RFC) and the obtaining of the electronic signature (e.firma);
- Implementation of improvements to optimize processing times for tax credit refunds shall continue;
- When it is proven that failures in institutional systems prevented the timely fulfillment of tax obligations, the imposition of penalties attributable to such failures shall be avoided;

- Expedited assistance mechanisms shall be promoted for the regularization of taxpayers affected by temporary restriction measures of digital seal certificates or cancellation of registrations; and
- The institutional strengthening of the Taxpayer Defense Ombudsman (PRODECON) shall be promoted, including the analysis of mechanisms to improve its functional and administrative coordination.

II. Decree for the Immediate Authorization of Investments

This Decree aims to incentivize investment projects to promote economic development, strengthen the competitiveness of economic sectors, encourage job creation, and foster the development of productivity chains, through an Authorization that allows their immediate implementation, without bureaucratic cost and without prejudice to compliance with applicable legal provisions.

The Decree establishes that private investment projects falling under any of the following categories may apply for the Authorization:

- Investments authorized for development in a Welfare Development Hub, Economic Development Hub for Welfare, or Circular Economy Hub for Welfare;
- Investments equal to or greater than \$2,000,000,000.00 (two billion Mexican pesos 00/100);
- Investments in strategic sectors, including: technology infrastructure, data processing centers, textile and garment, semiconductor design and manufacturing and microelectronics, automotive and auto parts, medical devices, pharmaceutical and biopharmaceutical, aerospace, energy and chemical, among others determined by the Committee.

Investment projects in mining and financial matters are expressly excluded from the Decree, as well as those constituting public or mixed investment.

The Decree creates the National Digital Investment Window as the sole digital platform for the application, management, and tracking of the Authorization and procedures associated with investment projects. Likewise, the Presidential Office for Investment Promotion is created, responsible for verifying compliance with requirements, submitting applications to the Investment Committee, and providing guidance and support to investors.

The Investment Committee shall be composed of the heads of the Ministries of Finance and Public Credit, Environment and Natural Resources, Energy, Economy, Anti-Corruption and Good Governance, and the Digital Transformation and Telecommunications Agency. Said Committee shall be the body responsible for granting the Authorization.

The Authorization must be issued within 30 business days following the submission of the application and shall be valid for one year, renewable up to two times for equal periods, provided that the project shows at least 90% of the progress committed in the corresponding period. Authorized projects may begin their development immediately.

During the validity of the Authorization, the procedures included therein must be resolved by the competent authorities within a maximum period of 60 business days after compliance with requirements. For investment projects that do not have an Authorization but are processed through the Window, authorities must resolve them within a maximum period of 90 business days; otherwise, they shall be deemed authorized (affirmative silence).

It is relevant to mention that the procedures excluded from the scope of this Decree are those related to tax,

customs, financial, banking, credit, savings, and financial innovation matters, which must be carried out in accordance with ordinary procedures.

Finally, the Investment Committee must be established and issue its rules of operation and functioning within 30 calendar days following the entry into force of the Decree. Likewise, the Digital Transformation and Telecommunications Agency must issue the National Model for the Standardization of Investment Procedures within 30 business days thereafter.

The publications described constitute the first concrete regulatory actions of Plan Mexico regarding administrative simplification, digitalization of procedures, and promotion of productive investment. It is relevant for taxpayers and investors to evaluate the scope of these instruments in relation to their operations and specific projects, in order to take advantage of the simplification benefits established therein.

VWYS has the Tax team available to help you analyze the effects of this reform and its application in each particular case.

We hope this note is useful to you, and for more information or clarification on any matter, please find below the contact details of our experts:

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