



Miscellaneous Tax Resolution for 2026

Forvis Mazars in Mexico

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The Miscellaneous Tax Resolution (MTR) for 2026 and its annexes were published on December 28 in the Official Gazette of the Federation, and entered into force on January 1, 2026 and will remain in force until December 31.

In general terms, the MTR for the year 2026 retains most of the provisions established in the resolution of the previous year. However, it is important to note new rules have been incorporated, and some have been eliminated. Below, we highlight the main changes (both additions and removals), as well as the rules that remain in force and are considered most significant due to their relevance and general application:

Federal Tax Code (CFF)

General Provisions

Rule 2.1.20 Monthly Surcharge Rate.

For the fiscal year of 2026, the monthly rate for late payment surcharges will be 2.07%, that is, a surcharge of 2.07% must be applied to the overdue amount for each month (or fraction of a month) that passes without paying a tax obligation.

Rule 2.1.36 Procedure to be observed to obtain the opinion on compliance with tax obligations.

To obtain a favourable tax compliance opinion, the taxpayer must have no resolution on having issued false invoices issued against them, under article 49-BIS of the CFF.

Electronic media

Rule 2.2.20 - Clarification to obtain a new CSD for taxpayers who were issued a resolution by the authority to cancel their CSD.

Added the case that when the authority annuls the digital stamp certificate (CSD) of taxpayers who failed to prove they didn't issue false tax receipts, the taxpayers will not be able to request a new CSD, until they fully correct their tax situation in accordance with article 17-H, paragraphs six and eight of the CFF.

Returns and compensation

Rule 2.3.3.- Return of VAT credit balances for taxpayers in the agricultural sector.

A new restriction is established to be eligible for this administrative facility: the benefit will not be applicable to taxpayers who appear on alleged issuers of false tax receipts lists (Art. 49-Bis of the CFF). Likewise, the refund will be denied when the request is based on tax receipts issued by third parties that appear in said lists.

Rule 2.3.11 - Return of VAT credit balances for taxpayers who produce and distribute human and animal foodstuffs.

A new restriction is established to be eligible for this administrative facility: the benefit will not be applicable to taxpayers who appear on lists of alleged issuers of false tax receipts (Art. 49-Bis of the CFF). Likewise, the refund will be denied when the request is based on tax receipts issued by third parties that appear in said lists.

Rule 2.3.12 - Return of VAT credit balances for taxpayers who produce and distribute patent medicines.

A new restriction is established to be eligible for this administrative facility: the benefit will not be applicable to taxpayers who appear on lists of alleged issuers of false tax receipts (Art. 49-Bis of the CFF). Likewise, the refund will be denied when the request is based on tax receipts issued by third parties that appear in said lists.

Registration in the RFC

Rule 2.4.17- Procedure to validate information when the registration in the RFC is denied to legal entities.

Added a rule that applies when the SAT refuses to register a legal entity in the RFC under article 27, section C, section XIV of the CFF. Using this procedure, the taxpayer will be able to challenge the tax irregularities detected by the authority and, once the claims have been addressed, reapply for registration in the RFC.

RFC notices

Rule 2.5.9- Cases in which the authority can decree the suspension of activities.

Rule 2.5.9 is eliminated in the RMF 2026, thus removing the assumptions that allowed the SAT to order the suspension of activities by act of authority. In RMF 2025, this rule established that the authority could suspend activities in the RFC when the taxpayer omitted to submit periodic returns and the non-existence of economic activity for two or more fiscal years was confirmed, or when it fails to issue or receive tax receipts, to submit update notices and no information is available from third parties for at least one fiscal year. With its repeal, these criteria cease to have effects in the 2026 financial year.

Online digital tax receipt or electronic invoice

Rule 2.7.1.34 Acceptance of the recipient for the cancellation of the CFDI.

Incorporates the obligation for the recipient to express, through the SAT Portal, their acceptance for the cancellation of income and expenditure CFDIs that include the Invoicing Supplement for Hydrocarbons and Oil, as well as income CFDIs with complementary Bill of Lading that use product keys “15101505” (Diesel Fuel), “15101514” (Regular Gasoline < 91 octane) and “15101515” (Premium Gasoline ≥ 91 octane).

Rule 2.7.1.35 cancellation of CFDIs without the acceptance of the recipient.

Rule 2.7.1.35 establishes that taxpayers may cancel CFDIs without requiring the acceptance of the recipient in specific cases, including: receipts whose amount does not exceed \$1,000; payroll, expenses or transfer CFDIs (with the exception of those involving fuel identified with codes 15101505, 15101514 and 15101515); recipients for general public transactions, foreign residents or issued by members of the financial system; as well as CFDIs cancelled within the business day following their issuance, among other cases. If the transaction subsists, a new CFDI must be generated in accordance with Annex 20. This facility does not apply to income CFDIs linked to hydrocarbon and oil operations, for which it is necessary to follow the procedure provided for in rule 2.7.1.34.

Rule 2.7.4.11 Grounds for revocation of authorisation to operate as a CFDI certification provider and generator for the primary sector.

Added insert h) to rule 2.7.4.11, which establishes that the authorisation to operate as a CFDI Certification Provider and Generator for the Primary Sector (PCGCFDISP) may be revoked when the authorised provider is included in the list provided for in article 69-B, paragraph four of the CFF, or when a false tax receipt issuance resolution has been issued and notified under article 49 Bis of the law. This extension reinforces the control and purging criteria applicable to authorised suppliers, to ensure that only fully compliant providers remain in operation.

Rule 2.7.5.8 Payroll CFDI that must be issued by employers who hire seniors or people with disabilities.

It is specified that, for the purposes of article 186 of the Income Tax Law, employers who wish to apply the fiscal stimulus for the hiring of adults over 65 years of age or people with disabilities must include the relevant legend in the “Concept” field of the “Income” node in payroll CFDIs. Depending on the type of stimulus, they must use the phrases “Payroll payment – Seniors” or “Payroll payment – Disability certificate”, for each associated income, in order to prove compliance with the documents required for the application of the benefit.

Rule 2.7.7.1.6 Cancellation of transfer CFDIs with complementary Bill of Lading, when transferring Gasoline or Diesel.

A facility is added that allows transfer CFDIs with complementary Bill of Lading to be cancelled without requiring the acceptance of the recipient, provided that it is for the transfer of gasoline or diesel and the movement of the goods has not started. This provision expedites the correction of receipts prior to the start of the transfer, maintaining the documentary control required for this type of regulated goods.

Rule 2.7.7.2.4. - Issuance of CFDI with complementary Bill of Lading for the provision of local transportation services for hydrocarbons or oil.

Rule 2.7.7.2.4 is amended to specify that, in the local transfer of hydrocarbons or oil products carried out with their own means, without using pipelines and without traveling on federal jurisdiction roads, the obligation to issue a CFDI with a complementary bill of lading remains. The update removes the previous reference to distribution activities, so that the provision is now exclusively focused on the local transport services of said products.

Powers of the fiscal authorities

Rule 2.9.9 Reporting facts or omissions during audits to correct their tax situation.

Rule 2.9.9 is amended to establish that legal entities that choose to exercise the right provided for in article 42, paragraph six of the CFF, must submit, in addition to their general information, the data of the chairman of their board of directors, sole administrator or equivalent, as well as their tax domicile, email, telephone and the means of contact registered in the Fiscal Inbox. They must also include, where appropriate, the data of the legal representative and any supporting documents to prove the veracity of the information, such as a deed of incorporation, testimony or a policy issued by a notary public. The provision clarifies that any failure to provide the required information and documents implies that the legal entity does not wish to exercise said right.

Instalments

Rule 2.11.1 Request to pay on instalments.

Eliminated the restriction that prevented requesting or deferred partial payments for the contributions and benefits arising from import and export operations operations, as well as the reduction of the fines related to said obligations. With this modification, these concepts may be incorporated into the tax benefit, expanding the regularisation alternatives for taxpayers.

Notifications and tax debt guarantees

Rule 2.12.4. Tax debt guarantees.

Rule 2.12.4 is amended to reflect the changes made to article 141 of the CFF in November 2025, incorporated into the RMF 2026. The modification establishes a new mandatory order for the presentation of guarantees, as well as greater evidentiary burdens for taxpayers. As a result of this adjustment, securities are no longer a valid option to guarantee tax debts. In line with this update, rule 2.12.11 of the RMF 2025 (which regulated said guarantees) is repealed and deleted in RMF 2026.

The administrative procedure of execution

Rule 2.13.17 Updated Amount for Notice Fees for 2026.

The amount of notice fees for the fiscal year 2026 is updated from \$695.45 to \$787.31.

Tax offences

Rule 2.14.1 Application of facilities such as payment in instalments or reduction of fines and application of surcharges for extension of withheld contributions, if they were not collected or deducted from the reporting subject and will be paid directly by the taxpayer.

Removed the third section of the requirements to apply partial payment facilities or the reduction of fines, which established that such facilities could not be granted in import or export cases. With this elimination, these categories can now be included in the partial payment or fine reduction tax benefits, expanding the scope of these facilities for taxpayers.

Rule 2.14.2 Application of facilities such as partial payment or reduction of fines and application of surcharges for extension of contributions that were not transferred and will be paid directly by the taxpayer.

Eliminated the reference that excluded contributions and benefits derived from the import and export of goods or services from eligibility for facilities such as partial payment, reduction of fines or the application of extension-related surcharges. With this modification, these concepts may be eligible for the tax benefit, expanding the scope of the scheme and allowing taxpayers to regularise those obligations under the same fiscal benefits.

Rule 2.14.3 Fine reduction and application of extension-related surcharges.

Modified the deadline to make the initial payment of 70% of the debt when requesting the partial payment facility. Before, the taxpayer had seven days to make the payment; now, the term is extended to fifteen days from the notification. This adjustment provides a more reasonable period for taxpayers to meet the initial requirement to use this facility.

Rule 2.14.7 Conditions for the reduction of fines to take effect pursuant to article 74 of CFF.

Extended the deadline to comply with the conditions for the reduction of fines. Instead of ten calendar days, the taxpayer now has fifteen calendar days to pay the taxes and the non-reduced part of the penalty. This adjustment provides a more reasonable period for taxpayers to complete the payment to use this facility.

Rule 2.14.9 Requesting partial payment for non-reduced fines pursuant to article 74 of CFF.

Eliminated the restriction that made it impossible to request the partial or deferred payment of the contributions and benefits derived from import and export operations, as well as the reduction of the fines related to said obligations. With this elimination, these concepts, including, where applicable, the payment of the non-reduced part of the fines, can now be included in the partial payment facility, expanding the scope of benefits available for the taxpayers.

Rule 2.14.15 Fine reduction percentages pursuant to article 74 of CFF, in relation to CRS, FATCA or controlling beneficiary obligations.

Incorporates a rule that establishes the fine reduction percentages applicable in accordance with article 74 of the CFF, in relation to CRS, FATCA or controlling beneficiary obligations, the percentage of reduction of the total fines payable will be between 10 and 30%, as appropriate.

Income tax

Credit and Insurance and Bond Institutions, General Deposit Warehouses, Financial Lessors, Credit Unions and Investment Funds

Rule 3.5.4. Annual Income tax withholding rate for interest.

Updates the procedure to calculate the withholding tax on interest generated by investments, specifying that the annual rate established in article 24 of the Federal Revenue Law (LIF) must be applied, proportional to the number of days in which the investment remains active. In addition, it establishes that financial institutions may choose to determine the withholding by multiplying the annual rate of 0.00247% by the daily average of the investment, and subsequently by the days actually invested. This update replaces the previous legal reference and adjusts the applicable rate, which ranges between 0.00137% and 0.00247%, in accordance with the new current provision.

The obligations of legal entities

Rule 3.9.7.- Presentation of Annual Related Party Disclosure Statements.

Rule 3.9.7 is amended to update the procedure to submit the Annual Informational Statements of Related Parties (master, local and country by country) also as a result of the changes to rule 2.8.3.5. This amendment redefines the way in which said information must be sent through authorised electronic means. As part of this change, the processing sheets 131/ISR, 132/ISR and 133/ISR, corresponding to the master, local and country-by-country statements, are no longer integrated into Annex 2, eliminating their reference in the administrative structure of RMF 2026.

Income from the disposal of assets

Rule 3.15.17 Statement relating to the dismemberment of bare ownership and usufruct of property when a legal entity is involved.

RMF 2026 eliminates the option for legal entities that participate in operations where an asset is divided into bare ownership and usufruct to comply with their reporting obligation by means of a free form letter. Hereafter, the declaration must be submitted exclusively through the electronic means and formats determined by the SAT, which implies the mandatory use of the official platforms and systems enabled by the authority. This modification seeks to standardise and standardise the way in which these legal acts are reported, strengthening consistency and traceability for any information reported.

Interest income

Rule 3.16.12 Withholding of income tax by credit institutions or brokerage houses in securities lending operations.

Rule 3.16.12 of RMF 2026 formalises and strengthens the regulatory framework applicable to the withholding of income tax in securities lending transactions, by incorporating Article 25, section X of the LIF as its express basis. With this regulatory precision, it is established that the credit institutions and brokerage houses that act as intermediaries in said operations are obliged to calculate, withhold and report to the SAT the income tax generated by the income produced in these financing and securities management schemes. This update strengthens tax compliance in capital market transactions and ensures correct collection from these instruments.

Value Added Tax

General provisions

Rule 4.1.12 Ease of withholding and payment of VAT in interest payments derived from financing operations carried out through Collective Financing Institutions.

The reform to rule 4.1.12 eliminates the administrative facility that allowed the Collective Financing Institutions to withhold and report VAT with respect to any interest generated in financing operations carried out through these platforms. With the elimination of this facility, taxpayers must determine the treatment of VAT in accordance with the applicable tax regime, individually evaluating the nature of each transaction for the purposes of transfer, accreditation, and any related obligations. This amendment implies a return to strict compliance with the general VAT provisions for this type of financing schemes.

Excise Duty on Production and Services

General provisions

Rule 5.1.12 Nicotine content of other nicotine-containing products.

A new provision is incorporated in Title 5 of the IEPs relating to “other products containing nicotine”, specifying the method to determine the applicable quota. The rule establishes that the total nicotine content, expressed in milligrams, must be divided by 8 to obtain the taxable base to which the specific quota provided for in article 2, paragraph I, of the IEPs Law will be applied. This addition standardises the procedure to calculate the tax on this type of products and strengthens fiscal control over alternatives to traditional tobacco.

Art. 2° LIEPS

I. c) Processed and other tobacco:

Cigarettes	200%
Cigars and other processed tobacco	200%
Fully handmade cigars and other processed tobacco	32%
Other nicotine-containing products	100%

Taxpayer obligations

Rule 5.2.14 Presentation of information on goods produced, disposed of or imported by a federal entity made by a marketing or distribution company.

A relevant modification is incorporated into rule 5.2.14, by extending the obligation to report sales by State not only to producers and importers of manufactured tobacco, but also to those who market other products containing nicotine. When such sales are made through related marketers or distributors, the information must be presented through Annex 8 of the MULTI-IEPS programme on the SAT website. This update represents a change with respect to the RMF 2025, which only was considered manufactured tobacco, and extends the scope of fiscal control to new presentations and consumption alternatives with nicotine, reinforcing supervision for this type of products in terms of IEPs.

Rule 5.2.16 Information on sale prices, value, volume, total weight of manufactured tobacco and total quantity of cigarettes, as well as the amount of milligrams of nicotine contained in other products containing nicotine that are sold, through the “Multiple Statement of the Excise Tax on Production and Services” (MULTI-IEPs) programme.

The update to rule 5.2.16 in RMF 2026 strengthens the control and traceability mechanisms of the IEPs, by requiring producers and importers to report on a monthly basis, through the MULTI-IEPs programme, not only the information relating to sale prices, value, volume, total weight of manufactured tobacco and quantity of cigarettes, but also the amount of milligrams of nicotine contained in other nicotine products. This report must specify the brand, presentation and price to the retailer, thus expanding the informative scope required by the authority to ensure a more accurate monitoring of this type of encumbered products.

Federal Revenue Act

General Provisions

Rule 9.1.18 Practical impossibility of collection applicable to credit institutions pursuant to article 25, section V of LIF.

Rule 9.1.18 is still present in RMF 2026. It establishes a specific operational criterion to determine the practical impossibility of collection on credits granted by credit institutions, in accordance with article 25, section V of the LIF. The provision requires accumulating all the credits granted to the same debtor to verify if the threshold of 30,000 UDIs is exceeded, in which case the automatic bad debt deduction does not apply. The rule also distinguishes the treatment applicable to individuals with business activities, allowing the deduction provided that the financial institution notifies the debtor, while providing a differentiated regime for individuals without business activities. Mortgage loans are excluded from this mechanism. Overall, the provision limits automatic deductions and strengthens the SAT's control over the purging of expired portfolios in the financial sector.

Rule 9.1.18 Practical impossibility of collection in credits exceeding 30,000 UDIs granted by credit institutions.

Rule 9.1.19 is added to RMF 2026, which allows credit institutions to deduct bad debts whose principal amount exceeds 30,000 UDIs even when there is a trial in progress, provided that two years have elapsed since the filing of the lawsuit without a judgment for causes not attributable to the bank and the credit has been penalised in accounting in accordance with the provisions of the CNBV. Once the deduction has been applied, subsequent expenses related to the credit may not be deducted; only if recovered, the income obtained may be accumulated and the associated expenses may be deducted, without exceeding the amount actually recovered. The rule excludes loans with mortgage collateral and seeks to grant fiscal closure to judicialized credits, avoiding indefinite deductions or deductions that surpass the real economic benefit.

Rule 9.1.20 Practical impossibility of collection in credits granted by credit institutions to individuals under a regime different to business activities.

Rule 9.1.20 is added to RMF 2026, which regulates the deduction of bad debt granted by credit institutions to natural persons under a regime different to business activities. The provision allows the deduction to be made by evaluating each credit individually at the time of maturity, regardless of its type. For credits with balances exceeds 30,000 UDIs, it will not be mandatory to notify the debtor or inform the SAT, except when there is a mortgage guarantee, in which case the credit is excluded from the benefit. Likewise, deducted credits must be considered cancelled no later than June 2026. Overall, the rule simplifies the tax treatment of bad debt granted to individuals without business activities, maintaining clear control limits and avoiding unnecessary administrative burdens for credit institutions.

Rule 9.1.21 Issuance of Withholding CFDI for Nominal Interest Paid.

Added rule 9.1.21, which establishes that collective financing institutions that pay nominal interest must issue a withholding CFDI and payment information to the people from whom they withheld income tax and VAT. Said receipt must include the total amount of interest paid, the withheld tax and the "Interest Supplement", thus ensuring that taxpayers have the necessary documentation to correctly prove the withholdings in their tax returns.

Rule 9.1.22 Requirements and procedure for the application of tax incentives for insurance institutions.

Rule 9.1.22 is added to RMF 2026, which establishes the procedure, deadlines and requirements for insurance institutions to request the tax incentives provided for in the LIF for 2026. The request must be submitted no later than January 31, 2026 and the authority will grant a short period to correct any omissions in the information submitted. Likewise, it is required to deliver the documentation and payment receipts that prove the corresponding tax regularisation by March 31, 2026. The stimulus may be covered in a single or in partial payments; however, any payment default causes the automatic loss of the benefit. The authority must issue a resolution within 10 working days, and such resolution cannot be challenged. With this, the rule seeks to ensure adequate control and the correct application of the fiscal stimulus granted to the insured sector.

Fiscal regularisation programme

Rule 9.2.1 Applicable fiscal year and verification of total income.

Rule 9.2.1 of RMF 2026 replaces 9.18 of 2025, updating the criteria for income verification and the application of fiscal stimuli:

- It goes from the Thirty-Fourth to the Twenty-second transitory article of the LIF.
- The reference fiscal year is now 2024, and returns must be filed by January 1, 2026.
- The income limit to be eligible to the stimulus is raised from 35 million to 300 million pesos.
- It lists the assumptions for legal entities and trusts, including income unrelated to their purpose or specific surpluses (articles 79 and 80 of the LISR).

Rule 9.1.22 Requirements and procedure for the application of tax incentives for insurance institutions.

Repealed rule 9.25 on the requirements for the application of the fiscal stimulus for taxpayers who have a term payment agreement, leaving it without effect in RMF 2026. Its repeal eliminates the specific procedure that regulated eligibility to said benefit, as well as previously established guidelines and conditions for its application.

Rule 9.2.10. Partial payment facilities.

Added rule 9.2.10, which establishes the option for taxpayers to pay their taxes and other federal debts in up to six instalments, provided that the last payment is made before November 30, 2026. Any outstanding balance will be updated with a monthly charge of 1.42%, applicable on deferred amounts. In addition, the tax authority may exempt the obligation to present a tax debt guarantee when opting for this payment facility, simplifying compliance for taxpayers who regularise their debt under this scheme.

Programme to repatriate or bring in funds from abroad

Rule 9.3.1 Requirements for paying income tax for foreign funds.

Added rule 9.3.1, which establishes the requirements to pay income tax for legal funds held abroad. The benefit may be used by individuals, legal entities and residents in Mexico, as well as by those with a permanent establishment in the country, provided that the tax is paid by September 8, 2025. To be eligible for this facility, taxpayers must submit the declaration through the SAT Portal, expressly indicating the date on which the resources were received, and making the payment in an authorised institution by electronic transfer using the capture line. If any income tax differences are determined, the update and the corresponding surcharges must be covered before January 18, 2027. Failure to comply with any of the requirements causes the loss of the benefit, enabling the authority to demand the full payment of the tax in accordance with the applicable provisions.

Rule 9.3.2 Repatriated funds or funds entering the country in various operations.

For the purposes of article Twenty-Four Transitory, section III, of the LIF, when any funds that were abroad on September 8, 2025 return to the country in several operations, it will be necessary to submit a payment declaration for each movement, as indicated in rule 9.3.1. In addition, a notice specifying the final destination of those funds shall be sent with each statement under rule 9.3.4. This means that each transaction must be reported separately, both at the time of payment and in the corresponding notice.

Rule 9.3.3 Documentation on withdrawal of administrative appeal.

For the purposes of article Twenty-Four Transitory, section IV of the LIF, taxpayers who decide to avail themselves of the benefit provided for in said provision must keep, during the applicable legal periods, all the documentation that proves that they requested the withdrawal of the means of defence or any other administrative or jurisdictional procedure related to the tax regime of the funds to which the benefit was applied. This documentation must prove that the withdrawal was requested, ratified, and finally agreed, including the resolution by which the authority considered the taxpayer to have withdrawn. All this information must be available to the tax authorities upon request.

Rule 9.3.4 Notice on the destination of the funds.

Added rule 9.3.4, which requires taxpayers who repatriate legal funds held abroad on September 8, 2025 to submit a notice on the SAT Portal about the destination of those funds, indicating the amount returned and what they will be invested in. The notice shall be submitted in the “Declarations and Payments” system.

The deadlines are:

- First semester of 2026: from April 16, 2026 to January 31, 2027.
- Second semester of 2026: until July 31, 2027.

If the taxpayer subsequently changes the target investment, they must modify the notice within 30 days.

Regla 9.3.1 - Funds to pay for liabilities to the Federal Government.

Added rule 9.3.5, when the repatriated funds are used to pay liabilities to the Federal government, contributions, benefits, or to cover salaries and wages, the requirement to maintain those funds without decrease for three years does not apply. This is valid as long as the repatriated funds are used exclusively for those payments.

2026 Football Association World Cup

Rule 9.4.1 Terms Applicable to the 2026 FIFA World Cup.

A provision is added that defines the concepts and subjects involved in the tax chapter of the 2026 World Cup, such as FIFA, participating associations, players, volunteers, contractors, events and matches, in order to clearly establish who is involved and how they should be recognised for tax purposes. Likewise, it is noted that the CMF 2026 Company shall be responsible for identifying all participants before the SAT and for specifying the role that each one will play within the Competition.

Rule 9.4.2 Information on subjects who will participate in the organisation and celebration of the FIFA World Cup 2026.

Added rule 9.4.2, which requires the 2026 CMF Society to report to the SAT on a monthly basis who will participate in the organisation and celebration of the 2026 FIFA World Cup. This information must include identification data, the type of participant, the income they generate, the activities they will carry out, the place where they operate and their country of residence. In addition, the SAT may request additional information when it deems it necessary; if it is not submitted by the Company, the notice will be considered not presented.

Regla 9.4.3 - Fiscal treatment for participants in the organisation and celebration of the FIFA World Cup 2026.

Added rule 9.4.3, which requires the 2026 CMF Society to report to the SAT on a monthly basis who will participate in the organisation and celebration of the 2026 FIFA World Cup. The provision specifies the benefits and obligations of each category: FIFA, its associations and subsidiaries will be able to access tax benefits for activities directly related to the event; the host broadcaster and related service providers will be exempt from VAT and IEPs, although they will have to pay income tax; transferred persons will be able to apply benefits both in income tax and VAT; foreign players will pay income for the salaries and prizes they receive; and volunteers will have tax benefits for any support granted during their participation. All of these benefits are strictly limited to World Cup-related activities.

Rule 9.4.4.- Payment of income tax by individuals residing abroad who have the status of players.

Added rule 9.4.4, which establishes how individuals residing abroad who have the status of players during the 2026 FIFA World Cup must pay income tax in Mexico. The provision states that only the proportional part of the income that corresponds to the games actually played in Mexican territory will be taxed. The income tax must be paid by August 19, 2026. In addition, players may apply treaties to avoid double taxation, provided that they comply with the formal and substantive requirements established in the legislation and in the relevant treaty.

Rule 9.4.5 Accounting of income and expenditures.

Rule 9.4.5 is added, which requires all World Cup participants who Mexico residents or have a permanent establishment in the country to keep a specific accounting record where income, expenses and any operation related to the organisation and celebration of the 2026 FIFA World Cup are clearly and separately identified. The aim is to ensure that all transactions linked to the event are properly controlled and can be accurately reviewed by the tax authority.

Rule 9.4.6.- Deduction of disbursements and accreditation of VAT.

Added rule 9.4.6, which regulates the treatment of expenses VAT when World Cup participants also obtain income from activities that are not related to the Cup. The rule establishes that expenses directly linked to the World Cup will not be deductible; while common expenses may only be deducted in the proportion that corresponds to the taxed income. In terms of VAT, activities related to the World Cup are considered to not be subject to VAT, so special accreditation rules apply to prevent that the VAT associated with said operations may generate undue favourable balances.

Decrees, Circulars, Conventions and other provisions

Rule 11.13.10 Control of Exit, Entry and Transfer of Goods.

A sixth paragraph was added to the rule, which establishes the obligation to include the legend "Operation carried out inside the POINBI" in the documents corresponding to the control of the exit, entry and transfer of goods. This aims to strengthen the identification and traceability of the operations carried out within the National Asset Integration Programmes (POINBI), ensuring greater clarity in compliance with the applicable provisions and facilitating verification by the authority.

Rule 11.15.1 Concentration and transfer carried out by shipping companies and shipping agents consignees of the rights for the provision of migration services to foreigners entering the country by sea.

It establishes a clear process for shipping companies (or their agents) to collect and concentrate migratory payments from all cruise passengers, through an online portal; it defines deadlines, procedures and mandatory communication with the INM.

Provision of digital services

Rule 12.2.7 .- Informative statement of digital intermediation services between third parties.

Lists the information to be provided by reporting subjects who have the obligation to submit the informative statement of withholdings for the use of technological platforms;

- I. Name or business name
- II. RFC code or fiscal identification number
- III. CURP:
- IV. Tax domicile or place of residence or nationality.
- V. National or foreign financial Institution.
- VI. CLABE account in which payment deposits are received or foreign bank account or deposit number.
- VII. Amount of the transactions carried out with their intermediation during the period in question, by each transferor of goods, service provider or grantor of the temporary use or enjoyment of goods.
- VIII. In the case of accommodation services, the address of the property.

Rule 12.2.11 .- Reporting of IEPs withholdings for betting games and draws through online intermediation platforms.

Added a rule on bets and draws, applying a 50% withholding tax, which will be reported through the declaration "IEPs withholdings for games with betting and draws through online intermediation platforms", no later than the 17th of the month immediately following that in which the withholding was made.

Rule 12.2.12 .- Informative statement from online intermediation platforms for the provision of betting games and draw services.

Added a rule that establishes an informative statement for betting games and draws on online intermediation platforms to be submitted by the 10th of the month immediately following the month to which the information corresponds.

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