LAW ON INCOME TAX

New Law published in the Official Gazette of the Federation on December 11, 2013
CURRENT TEXT
Last reform published DOF 12-09-2019

Validity Notes:

1. The addition of Section III, called "On income from the sale of assets or the provision of services through the Internet, through technological platforms, computer applications and the like ", comprising articles 113-A, 113-B and 113-C, to Chapter II of Title IV, published in **DOF 12-09-2019** , It will enter into force as **of June 1, 2020** .

2. The addition of articles 4-A and 205, published in **DOF 12-09-2019,** will enter into force on **January 1, 2021** .

In the margin a seal with the National Shield, which reads: United Mexican States.- Presidency of the Republic.

ENRIQUE PEÑA NIETO , President of the United Mexican States, let its inhabitants know:

That the Honorable Congress of the Union has addressed me the following

DECREE

" THE GENERAL CONGRESS OF THE UNITED MEXICAN STATES, DECREES:

SEVERAL PROVISIONS OF THE LAW OF THE VALUE ADDED TAX; OF THE LAW OF THE SPECIAL TAX ON PRODUCTION AND SERVICES; OF THE FEDERAL LAW OF RIGHTS, THE LAW OF THE TAX ON THE INCOME, AND THE LAW OF THE BUSINESS TAX AT A FLAT RATE, AND THE LAW FROM THE TAX ON CASH DEPOSITS

ARTICLES FIRST TO SIX. …….

ARTICLE SEVEN. The Income Tax Law is issued:

LAW ON INCOME TAX

TITLE I

GENERAL DISPOSITION

Article 1. Individuals and legal entities are obliged to pay income tax in the following cases:

I.
Residents in Mexico, with respect to all their income, whatever the location of the source of wealth where they come from.

II.
Residents abroad who have a permanent establishment in the country, with respect to the income attributable to said permanent establishment.

III.
Residents abroad, with respect to income from sources of wealth located in national territory, when they do not have a permanent establishment in the country, or when having it, said income is not attributable to it.

Article 2. For the purposes of this Law, any place of businesses in which business activities are carried out, partially or totally, or services are provided independent personnel. A permanent establishment shall be understood as, among others, branches, agencies, offices, factories, workshops, facilities, mines, quarries or any place of exploration, extraction or exploitation of natural resources.

Notwithstanding the provisions of the preceding paragraph, when a resident abroad acts in the country to through a natural or legal person, other than an independent agent, it will be considered that the resident abroad has a permanent establishment in the country, in relation to all activities that said natural or legal person carries out for the resident abroad, even when not has a place of business in national territory, if said person habitually concludes contracts or usually performs the main role that leads to the conclusion of contracts concluded by the

resident abroad and these:

I.

They are held in the name or on behalf of the same;

II.

They provide for the alienation of property rights, or the granting of temporary use or enjoyment of an asset owned by the resident abroad or over which he has the right to use or temporary enjoyment, u

III.

They oblige the resident abroad to provide a service.

Paragraph with fractions amended DOF 12-09-2019

For the purposes of the preceding paragraph, it will not be considered that there is a permanent establishment in national territory when the activities carried out by said natural or legal persons are the mentioned in article 3 of this Law.

Paragraph added DOF 12-09-2019

In the event that a resident abroad carries out business activities in the country, through a trust, the place of business of said resident shall be considered as the place where the trustee carry out such activities and comply on behalf of the resident abroad with the tax obligations derived from these activities.

It will be considered that there is a permanent establishment of a resident insurance company in the foreigner, when it receives income from the collection of premiums within the national territory or grants insurance against risks located in it, through a person other than an independent agent, except in the case of reinsurance.

Similarly, a resident abroad will be considered to have a permanent establishment in the country, when acting in the national territory through a natural or legal person who is a independent agent, if he does not act in the ordinary framework of his activity. For these purposes, considers that an independent agent does not act in the ordinary framework of its activities, among others, when it is located in any of the following cases:

Amended paragraph DOF 12-09-2019

I.

Have stocks of goods or merchandise, with which you make deliveries on behalf of the resident abroad.

II.

Take risks from the resident abroad.

III.

Act subject to detailed instructions or general control of the resident abroad.

IV.

Carry out activities that economically correspond to the resident abroad and not to their own activities.

V.

Receive your remuneration regardless of the result of your activities.

SAW.

Carry out operations with the resident abroad using prices or amounts of considerations other than those used by unrelated parties in operations comparable.

It is presumed that a natural or legal person is not an independent agent, when acting exclusively or almost exclusively on behalf of residents abroad who are their related parties.

Paragraph added DOF 12-09-2019

In the case of construction services, demolition, installation, maintenance or assembly in real estate, or by projection, inspection or supervision activities related to them, will consider that there is a permanent establishment only when they have a duration of more than 183 calendar days, consecutive or not, in a period of twelve months.

For the purposes of the previous paragraph, when the resident abroad subcontracts with other companies services related to construction of works, demolition, installations, maintenance or assemblies in real estate, or by related projection, inspection or supervision activities with them, the days used by the subcontractors in the development of these activities will be added,

where appropriate, for the computation of the aforementioned term.
Income attributable to a permanent establishment in the country will be considered as income from the business activity carried out or the income from fees and, in general, from the provision of an independent personal service, as well as those derived from the sale of merchandise or real estate in national territory, carried out by the central office of the person, by another establishment of this or directly by the resident abroad, as the case may be. About sayings income, the tax must be paid in the terms of Titles II or IV of this Law, according to corresponds.
Also considered income attributable to a permanent establishment in the country, which Obtain the central office of the company or any of its establishments abroad, in the proportion in which said permanent establishment has participated in the expenses incurred for its obtaining.
Article 3. A place of business whose
The sole purpose is to carry out activities of a preparatory or auxiliary nature with respect to the activity business of the resident abroad. It is considered that an establishment is not constituted when the following activities are carried out, provided they have the character of preparatory or auxiliary:
Amended paragraph DOF 12-09-2019
I.
The use or maintenance of facilities for the sole purpose of storing or exhibiting goods or merchandise belonging to the resident abroad.
II.
The conservation of inventories of goods or merchandise belonging to the resident in the foreigner for the sole purpose of storing or displaying said goods or merchandise or that they are transformed by another person.

III.
The use of a place of business solely for the purpose of purchasing goods or merchandise for the resident abroad.
IV.
The use of a place of business for the sole purpose of developing business activities propaganda, information provision, scientific research, preparation for placement of loans, or other similar activities.
Fraction reformed DOF 12-09-2019
V.
The fiscal deposit of goods or merchandise of a resident abroad in a warehouse general deposit or delivery of the same for importation into the country.
The previous paragraph will not be applicable when the resident abroad performs functions in one or more places of business in national territory that are complementary as part of an operation of cohesive businesses, to which it makes a permanent establishment that it has in national territory, or to those carried out in one or more places of business in national territory by a related party that is resident in Mexico or resident abroad with permanent establishment in the country. Neither
The previous paragraph will be applicable when the resident abroad or a related party, has in national territory a place of business where complementary functions are developed that are part of a cohesive business operation, but whose combination of activities results in that are not preparatory or auxiliary.
Paragraph added DOF 12-09-2019
The provisions of this article will also be applicable in the case of activities carried out through a natural or legal person, other than an independent agent.
Paragraph added DOF 12-09-2019
Article 4. The benefits of the treaties to avoid double taxation will only be applicable to the taxpayers who prove that they are residents in the country in question and comply with the provisions of the treaty itself and of the other procedural provisions contained in this Law, including the to present the informative return on your tax situation in the terms of article 32-H of the Fiscal Code of the Federation or, that of presenting the opinion of financial statements when has exercised the option referred to in article 32-A of the aforementioned Code, and to appoint a representative

legal.
In addition to the provisions of the preceding paragraph, in the case of transactions between related parties, the Tax authorities may request the taxpayer residing abroad to prove the existence of a double legal taxation, through a demonstration under protest of telling the truth signed by your legal representative, in which you expressly state that the income subject to tax in Mexico and in respect of which the benefits of the treaty are intended to be applied to avoid double taxation, They are also taxed in your country of residence, for which you must indicate the provisions applicable legal provisions, as well as any documentation that the taxpayer considers necessary for such effects.
In cases where the treaties to avoid double taxation establish withholding rates lower than those indicated in this Law, the rates established in said treaties may be applied directly by the retainer; in the event that the withholder applies rates higher than those indicated in treaties, the resident abroad will have the right to request a refund for the difference that corresponds.
The certificates issued by foreign authorities to prove residency will take effect without the need for legalization and it will only be necessary to show an authorized translation when the tax authorities require it.

Article 4-A. For the purposes of this Law, tax transparent foreign entities and figures foreign legal entities regardless of whether all or part of its members, partners, shareholders or beneficiaries accumulate income in their country or jurisdiction of residence, they will be taxed as persons moral and will be obliged to pay income tax in accordance with Title II, III, V or VI of this Law, if applicable. For the purposes of the above, when they update the provisions by section II of article 9 of the Fiscal Code of the Federation they will be considered residents in Mexico.
Foreign entities are considered to be companies and other entities created or constituted in accordance with to foreign law, provided that they have their own legal personality, as well as the persons moral rights constituted under Mexican law who are residents abroad, and are considered foreign legal entities, trusts, associations, investment funds and any other Similar legal figure of foreign law, provided they do not have their own legal personality.
Foreign entities and foreign legal figures are considered to be transparent tax, when they are not tax residents for income tax purposes, in the country or jurisdiction where they are incorporated or where they have their main business administration or headquarters effective management, and its income is attributed to its members, partners, shareholders or beneficiaries. When they are considered tax residents in Mexico, they will no longer be considered tax transparent for effects of this Law.
The provisions of this article will not apply to treaties to avoid double taxation, in which case, the provisions contained therein will be applicable.
Article added DOF 12-09-2019

Article 4-B. Residents in Mexico and residents abroad with establishment permanent in the country for the income attributable to it, they are obliged to pay the tax of in accordance with this Law, for the income obtained through transparent foreign entities prosecutors in the proportion that corresponds to them for their participation in them. In cases where the entity is partially transparent, taxpayers will only accumulate the income they are attribute. To determine the amount of income indicated in this paragraph, profit will be considered fiscal year of the calendar year of the foreign entity calculated in the terms of Title II of this Law.
Residents in Mexico and residents abroad with permanent establishment in the country for the income attributable to it, they are also obliged to pay the income tax. in accordance with this Law, for the income obtained through foreign legal figures in the proportion that corresponds to them, regardless of their tax treatment abroad. In case the foreign legal figures are transparent fiscal, the income will be accumulated in the terms of Title of this Law that corresponds to the taxpayer and will be taxable in the same calendar year in which they are generated. In these cases, taxpayers may make the deduction for expenses and investments made by the legal entity provided that they are deductible in accordance with the Title of this Law that corresponds to them, provided that it is carried out in the same proportion as the accumulated income and compliance with the general rules issued by the Administration Service Tax.

In the event that foreign legal figures are considered tax residents in a country or jurisdiction abroad or in Mexico, the amount of income will be the fiscal profit of the year of calendar of said legal figure calculated in the terms of Title II of this Law and must be accumulate by the taxpayer as of December 31 of the calendar year they were generated. The provisions of this article will only be applicable when the resident in Mexico has a direct participation in the tax transparent foreign entity or foreign legal entity, or when have an indirect participation that involves other tax transparent foreign entities or

foreign legal figures. In case your indirect participation involves at least one entity foreign entity that is not tax transparent, the income obtained through the foreign entity transparent tax or the foreign legal figure in which the foreign entity that is not transparent fiscal, will be subject to the provisions of Chapter I of Title VI of this Law in if applicable.

The income obtained in accordance with this article will be considered generated directly by the taxpayer. Taxes paid by or through transparent foreign entities or figures foreign legal entities referred to in this article, will be considered paid directly by the taxpayer, in the same proportion in which they have accumulated the income of said entity or figure.

If the income of the tax transparent foreign entity or foreign legal entity is subject to a tax established in this Law and it has been effectively paid, it may be credited by the taxpayer in the terms of article 5 of this Law and other applicable tax provisions. In these cases, it will be creditable in its entirety considering the same proportion in which it is has accumulated the income of said entity or figure.

The taxpayers indicated in this article must keep an account for each of the tax transparent foreign entities and foreign legal figures in the same terms of the Article 177 of this Law, in order not to duplicate the accumulation of income when said entity effectively distribute a dividend or profit, or when the legal entity delivers said income or make available to the taxpayer.

Foreign entities are considered to be partially transparent, when the legislation The foreign tax in question attributes a part of its income to its partners or shareholders, while that the remaining part is attributed to said entity.

The provisions of the preceding paragraphs will be applicable even when the transparent foreign entity tax or foreign legal entity does not distribute or deliver the income regulated by this article. For determine the proportion of income that corresponds to taxpayers, over the entities transparent foreign tax and foreign legal figures, the provisions of the fourth and fifth paragraphs of article 177 of this Law regardless of whether the persons obliged to In accordance with this article, they do not have control over said entities or figures.

Additionally, the accounting of the tax transparent foreign entity or foreign legal entity, o the documentation that allows to verify your expenses and investments, must be available to the fiscal authorities. In case of not complying with this obligation, the deduction of the expenses and investments made by said entity or legal entity.

Article added DOF 12-09-2019

Article 5. Residents in Mexico may credit, against the tax that according to this Law they are responsible for paying the income tax they have paid abroad for the income from a source located abroad, provided that it is income for which obliged to pay the tax in the terms of this Law. The accreditation referred to in this paragraph will only proceed provided that the income accumulated, received or accrued, includes the tax on income paid abroad.

In the case of income from dividends or profits distributed by companies resident in the foreigner to legal entities residing in Mexico, the proportional amount may also be credited of the income tax paid by said companies corresponding to the dividend or profit received by the resident in Mexico. Who carries out the accreditation referred to in this paragraph will be considered as accumulative income, in addition to the dividend or profit received, without reducing the withholding or payment of income tax that has been made for its distribution, the

Proportional amount of corporate income tax paid by the company, corresponding to the dividend or profit received by the resident in Mexico, even when the credit of the amount proportional tax is limited in terms of the seventh paragraph of this article. Accreditation to referred to in this paragraph will only proceed when the legal person residing in Mexico is the owner of at least ten percent of the capital stock of the company resident abroad, at least during the six months prior to the date on which the dividend or profit in question is paid.

For the purposes of the preceding paragraph, the proportional amount of income tax paid in the foreigner by the company resident in another country corresponding to the dividend or profit received by the legal person resident in Mexico, it will be obtained by applying the following formula:

Where:

MPI: Proportional amount of income tax paid abroad by the company residing abroad in first corporate level that distributes dividends or profits directly to the legal entity resident in Mexico.

D: Dividend or profit distributed by the company resident abroad to the legal person resident in Mexico without reducing the withholding or payment of the tax on the income that in your case has been made for its distribution.

U: Profit that served as the basis for distributing dividends, after payment of the income tax at the first corporate level, obtained by the company resident abroad that distributes dividends to the resident legal entity in Mexico.

IC: Corporate income tax paid abroad by the company resident abroad who distributed dividends to the resident legal entity in Mexico.

In addition to the provisions of the preceding paragraphs, the proportional amount of the income tax paid by the company resident abroad that distributes dividends to another company residing abroad, if the latter, in turn, distributes said dividends to the legal person resident in Mexico. Whoever makes the accreditation in accordance with this paragraph, must consider as accumulative income, in addition to the dividend or profit received directly by the legal person resident in Mexico, without reducing the withholding or payment of income tax that in your case has been made for its distribution, the proportional amount of income tax that corresponds to the indirectly received dividend or profit for which the carry out the accreditation, even when the accreditation of the proportional amount of the tax is limited terms of the seventh paragraph of this article. This proportional amount of income tax paid at a second corporate level will be determined in accordance with the following formula:

Where:

MPI2: Proportional amount of income tax paid abroad by the company residing abroad in second corporate level, which distributes

dividends or profits to the other foreign company in the first corporate level, which in turn distributes dividends or profits to the legal entity resident in Mexico.

D: Dividend or profit distributed by the company resident abroad to the legal person resident in Mexico without reducing the withholding or payment of the tax on the income that in your case has been made for its distribution.

U: Profit that served as the basis for distributing dividends, after payment of the income tax at the first corporate level, obtained by the company resident abroad that distributes dividends to the resident legal entity in Mexico.

D2: Dividend or profit distributed by the company resident abroad to the

company residing abroad that distributes dividends to the legal entity
resident in Mexico, without reducing the withholding or payment of income tax
that in your case has been made by the first distribution.
U2: Profit that served as the basis for distributing dividends after payment of the
second level corporate income tax, obtained by the company
resident abroad that distributes dividends to the other company resident in
the foreigner who distributes dividends to the legal person residing in Mexico.
IC2: Corporate income tax paid abroad by the company
resident abroad that distributed dividends to the other company resident in
the foreigner who distributes dividends to the legal person residing in Mexico.
The accreditation referred to in the preceding paragraph will only proceed provided that the company resident abroad who has paid the income tax to be credited is
find yourself on a second corporate level. To carry out said accreditation the legal person resident in Mexico must have a direct participation in the capital stock of the company resident in the foreigner who distributes dividends of at least ten percent. This last society must be the owner of at least ten percent of the capital stock of the company resident in the foreigner in which the resident in Mexico has indirect participation, the latter having to be participation of at least five percent of its capital stock. The holding percentages shareholding indicated in this paragraph, must have been held for at least six months prior to the date the dividend or profit in question is paid. Additionally, for carry out the accreditation referred to in the preceding paragraph, the company resident abroad in which the legal person residing in Mexico has indirect participation, must be resident in a country with that Mexico has a broad information exchange agreement.
In the case of legal entities, the amount of creditable tax referred to in the first paragraph of this article shall not exceed the amount resulting from applying the rate referred to in article 9 of this Law, to the fiscal utility that results in accordance with the applicable provisions of this Law by the Income received from a source of wealth located abroad. For these purposes, deductions that are exclusively attributable to income from a source of wealth located in the foreigner will be considered one hundred percent; deductions that are exclusively attributable to income from a source of wealth located in national territory should not be considered and, deductions that are partially attributable to income from a source of wealth in national territory and partially to income from a source of wealth abroad, will be considered in the same proportion that represents the income from the foreigner in question, with respect to the total income of the

taxpayer in the year. The calculation of the credit limit referred to in this paragraph is will be carried out for each country or territory in question.
Additionally, in the case of legal entities, the sum of the proportional amounts of the taxes paid abroad that you have the right to credit according to the second and fourth paragraphs of this article, will not exceed the crediting limit. The crediting limit is determined by applying the following formula:
Where:
LA: Crediting limit for corporate income taxes paid in
abroad in first and second corporate level.
D: Dividend or profit distributed by the company resident abroad to the
legal person resident in Mexico without reducing the withholding or payment of the tax
on the income that in your case has been made for its distribution.
MPI: Proportional amount of corporate income tax paid abroad
referred to in the third paragraph of this article.
MPI2: Proportional amount of corporate income tax paid in the
foreigner referred to in the fourth paragraph of this article.
T: Rate referred to in article 9 of this Law.
ID: Creditable tax referred to in the first and sixth paragraphs of this article
corresponding to the dividend or profit received by the legal entity residing in
Mexico.
When the legal person that in the terms of the previous paragraphs has the right to accredit the income tax paid abroad is split, the right to accreditation is

it will correspond exclusively to the splitting company. When the latter disappears, you can transfer to the divided companies in the proportion in which the share capital is divided on the occasion of the cleavage.
In the case of natural persons, the amount of the creditable tax referred to in the first paragraph of this article, will not exceed the amount resulting from applying the provisions of Chapter XI of Title IV of this Law to the income received in the exercise of source of wealth located abroad, a Once the authorized deductions for said income have been made in accordance with the chapter that corresponding to Title IV mentioned above. For these purposes, deductions that are not attributable exclusively to income from a source of wealth located abroad should be considered in the aforementioned proportion.
In the case of individuals who determine the tax corresponding to their income for business activities in the terms of Chapter II of Title IV of this Law, the amount of the tax creditable referred to in the first paragraph of this article will not exceed the amount resulting from apply to the total income from abroad the rate established in article 152 of this Law.
these effects, deductions that are not exclusively attributable to income from source of Wealth located abroad should be considered in the aforementioned proportion. For

For the purposes of this paragraph and the previous one, the calculation of the credit limits will be carried out by each country or territory in question.
Individuals residing in Mexico who are subject to the payment of the tax abroad in By virtue of their nationality or citizenship, they may carry out the accreditation referred to in this article up to an amount equivalent to the tax they would have paid abroad if they had not had said condition.
When the creditable tax is within the limits referred to in the paragraphs that above and cannot be fully or partially accredited, the accreditation may be carried out in the ten following exercises, until exhausted. For the purposes of this accreditation, they will apply, as far as conducive, the provisions on losses of Chapter V of Title II of this Law.
The part of the tax paid abroad that is not creditable in accordance with this Article, will not be deductible for the purposes of this Law.
To determine the amount of tax paid abroad that can be credited in the terms of the second and fourth paragraphs of this article, the respective exchange conversion must be made, considering the last exchange rate published in the Official Gazette of the Federation, prior to the last day of the fiscal year to which the profit from which the dividend or profit is paid corresponds received by the resident in Mexico. In the other cases referred to in this article, for the purposes of determine the amount of tax paid abroad that can be credited, the exchange conversion will be carried out considering the monthly average of the daily exchange rates published in the newspaper Official of the Federation in the calendar month in which the tax is paid abroad by retention or integer.
Taxpayers who have paid income tax abroad in an amount that exceeds that provided for in the treaty to avoid double taxation that, where appropriate, is applicable to income in question, they can only credit the surplus in the terms of this article once the dispute resolution procedure contained in that same treaty.
You will not have the right to credit the tax paid abroad, when its withholding or payment is conditioned to its accreditation in the terms of this Law.
Taxpayers must have documentation proving payment of the tax in all cases. When it comes to taxes withheld in countries with which Mexico has entered into comprehensive information exchange agreements, a retention record will suffice.
Legal entities resident in Mexico who obtain income from dividends or profits distributed by companies resident abroad, must calculate the proportional amounts of taxes and the limit referred to in the seventh paragraph of this article, for each fiscal year of the from which the distributed dividends come. For the purposes of the foregoing, resident legal entities in Mexico they will be obliged to keep a record that allows identifying the fiscal year to which they correspond dividends or profits distributed by the company resident abroad. In the event that the legal person resident in Mexico does not have elements to identify the fiscal year to which dividends or distributed profits correspond, in the registry referred to in this paragraph, consider that the first profits generated by said company are the first to be

distribute. Taxpayers must keep all the documentation that verifies the information indicated in the registry referred to in this paragraph. Residents in Mexico who do not maintain the registration or documentation mentioned, or do not perform the calculation in the manner indicated above, they will not have the right to credit the tax referred to in the second and second paragraphs. fourth of this article. The record mentioned in this paragraph must be kept from the acquisition

of the shareholding, but it must contain the information related to the profits with respect to the which dividends or profits are distributed, even if they correspond to previous years.

When a resident abroad has a permanent establishment in Mexico and they are attributable to said establishment income from a source located abroad, the accreditation in the terms indicated in this article, only for those attributable income that have been subject to withholding.

A tax paid abroad shall be considered to have the nature of a tax on the rent when it complies with the provisions of the general rules issued by the Administration Service Tax. A tax paid abroad will be considered to have the nature of a tax on the income when it is expressly indicated as a tax included in a treaty for avoid double taxation in force to which Mexico is a party.

The accreditation provided for in the first paragraph of this article will not be granted when the tax has also been accredited in another country or jurisdiction for reasons other than accreditation similar to the one indicated in the second and fourth paragraphs of this article, except that the income for which said Tax has also been accrued in the other country or jurisdiction where it was credited.

The accreditation provided for in the second and fourth paragraphs of this article will not be granted when the dividend or distributed profit represents a deduction or an equivalent reduction for the person moral resident abroad that makes said payment or distribution.

Paragraph added DOF 12-09-2019

Article 6. When this Law prevents the adjustment or updating of the values of goods or operations, which due to the passage of time and due to price changes in the country have varied, it will be the following:

I.

To calculate the change in the value of assets or operations, in a period, one will use the corresponding adjustment factor according to the following:

a) When the period is one month, the monthly adjustment factor will be used. obtained by subtracting the unit of the quotient that results from dividing the National Index of Consumer prices of the month in question, between the mentioned index of the month immediately preceding.

b) When the period is greater than one month, the adjustment factor that will be obtained will be used subtracting the unit from the quotient that results from dividing the National Price Index by Consumer of the most recent month of the period, enter the aforementioned index corresponding to the oldest month of that period.

II.

To determine the value of an asset or a transaction at the end of a period, the update factor that will be obtained by dividing the National Price Index by Consumer of the most recent month of the period, enter the aforementioned index corresponding to the month oldest of that period.

Article 7. When in this Law mention is made of a legal person, they are understood to include, between others, mercantile companies, decentralized organizations that predominantly carry out business activities, credit institutions, civil societies and associations and the joint venture when business activities are carried out in Mexico through it.

In the cases in which reference is made to shares, the certificates of patrimonial contribution issued by national credit companies, social parties, participations in civil associations and ordinary participation certificates issued based on

trusts on shares that are authorized in accordance with the applicable legislation regarding
foreign investment. When referring to shareholders, the holders of
the certificates referred to in this paragraph, of the social shares and of the indicated participations.
In the case of companies whose capital is represented by social parties, when this Law states
refer to the proven cost of acquiring shares, the aliquot part must be considered
that represent the social parts in the capital stock of the company in question.
The financial system, for the purposes of this Law, is made up of Banco de México, the
credit, insurance and surety institutions, holding companies of financial groups,
general deposit warehouses, retirement fund managers, financial leasing companies,
credit unions, popular finance companies, equity mutual funds,
investment in debt instruments, financial factoring companies, brokerage houses, and brokerage firms
change, who are residents in Mexico or abroad. They will be considered members of the system
financial institutions to multiple purpose financial companies referred to in the General Law of
Credit Auxiliary Organizations and Activities that have accounts and documents receivable
derived from the activities that must constitute its main corporate purpose, in accordance with the provisions of
said Law, that represent at least 70% of its total assets, or that have income
derived from said activities and from the sale or administration of the credits granted by them,
that represent at least 70% of your total income. For the purposes of determining the
percentage of 70%, the assets or income derived from the sale on credit of
goods or services of the companies themselves, of the disposals made with charge to cards
credit or financing granted by third parties.

Amended paragraph DOF 11-18-2015

In the case of newly created multiple purpose companies, the Administration Service
Tax through a particular resolution that considers the compliance program that at the
Present effect, the taxpayer may establish for the first three fiscal years of said companies,
a percentage lower than that indicated in the previous paragraph, to be considered as members of the
financial system for the purposes of this Law.
For the purposes of this law, it is considered social security the expenditures made that are
object to satisfy contingencies or present or future needs, as well as to grant benefits in favor
of workers or partners or members of cooperative societies, tending to their
physical, social, economic or cultural improvement, that allow them to improve their quality of life and
in his family. In no case will the expenditures made in favor of
of people who do not have the character of workers or partners or members of companies
cooperatives.
For the purposes of this Law, securities depositories are considered to be credit institutions,
investment fund operating companies, to investment fund share distribution companies
investment, brokerage houses and institutions for the deposit of securities of the country concessioned
by the Federal Government in accordance with the provisions of the Securities Market Law, which
provide the service of custody and administration of titles.

Amended paragraph DOF 11-18-2015

Article 8. For the purposes of this Law, interests are considered, whatever the name with
that they are designated, to the yields of credits of any class. It is understood that, among others, they are
interest: yields on public debt, bonds or obligations, including discounts,
bonuses and prizes; repo rewards or securities lending; the amount of commissions that
correspond to the opening or guarantee of credits; the amount of the consideration
corresponding to the acceptance of a guarantee, the granting of a guarantee or the responsibility of
any kind, except when such consideration must be made to insurance institutions or
surety; the gain on the sale of bonds, securities and other credit instruments, provided they are of

those that are placed among the general investing public, in accordance with the general rules that for that purpose
issued by the Tax Administration Service.
In financial factoring operations, the profit derived from the
credit rights acquired by financial factoring companies and target financial companies

multiple.
In financial leasing contracts, interest is considered to be the difference between the total payments and the original amount of the investment.
The transfer of rights over the income for granting the use or temporary enjoyment of real estate, is will be considered as a financing operation; the amount obtained by the assignment will be treated as a loan, and the income accrued in accordance with the contract must be accumulated, even when charged by the purchaser of the rights. The consideration paid for the assignment will be treated as credit or debt, as the case may be, and the difference with the income will be treated as interest. He Amount of credit or debt will generate the annual adjustment for inflation in the terms of Chapter III of Title II of this Law, which will be cumulative or deductible, as the case may be, considering for its quantification, the discount rate that has been taken for the assignment of the right, the total income that covers the assignment, the amount paid for said income and the term that would have been determined in the contract, in the terms established by the Regulations of this Law.
When the credits, debts, operations or the amount of the payments of the contracts of financial leasing, adjusted by applying indices, factors or in any other way,
Even through the use of investment units, the adjustment will be considered as part of the interest.
The treatment that this Law establishes will be given for interests, gains or losses exchange rates, accrued by the fluctuation of the foreign currency, including those corresponding to the principal and interest itself. The exchange loss may not exceed that which would result from considering the exchange rate to settle obligations denominated in foreign currency payable at the Republic of Mexico established by the Bank of Mexico, which for this purpose is published in the Official Gazette of the Federation, corresponding to the day the loss is suffered.
The treatment established in this Law will be given for the interests, to the profit from the Alienation of the shares of investment funds in debt instruments referred to in the Law Investment Funds.
Amended paragraph DOF 11-18-2015

TITLE II
OF THE MORAL PEOPLE
GENERAL DISPOSITION

Article 9. Legal entities must calculate income tax, applying to the result tax rate obtained in the fiscal year of 30%.
The fiscal result for the year will be determined as follows:

I.
The tax profit will be obtained by decreasing the total accumulated income obtained in the exercise, the deductions authorized by this Title and the participation of the workers in company profits paid in the year, under the terms of the Article 123 of the Political Constitution of the United Mexican States.

II.
The taxable profit for the year will be reduced, where appropriate, the pending tax losses to apply from previous exercises.
The tax for the year will be paid by means of a declaration that they will present to the offices authorized, within the three months following the date on which the fiscal year ends.
To determine the taxable income referred to in subsection e) of section IX of article 123, Section A of the Political Constitution of the United Mexican States, participation will not be reduced of workers in company profits paid in the year or tax losses pending application from previous years.
For the determination of taxable income in terms of workers' participation in the profits of the companies, taxpayers must reduce the accumulated income amounts that would not have been deductible under the terms of section XXX of article 28 of this Law.
Article 10. The legal entities that distribute dividends or profits must calculate and find out the tax that corresponds to them, applying the rate established in article 9 of this Law. For these purposes, the dividends or profits distributed will be added with the tax on the rent to be paid under the terms of this article. To determine the tax due

add to dividends or profits, these must be multiplied by the factor of 1.4286 and the result
The rate established in the aforementioned article 9 of this Law will be applied. The tax corresponding to
distributed profits referred to in article 78 of this Law, will be calculated in the terms of
said precept.
In the case of the distribution of dividends or profits through the increase of social shares or the
delivery of shares of the same legal entity or when they are reinvested in the subscription and payment of the
capital increase of the same person within 30 calendar days following its distribution, the
dividend or profit shall be understood to be received in the calendar year in which the reimbursement is paid
by reduction of capital or by liquidation of the legal entity in question, in the terms of article
78 of this Law.
You will not be obliged to pay the tax referred to in this article when dividends or
profits come from the net tax profit account established by this Law.
The tax referred to in this article will be paid in addition to the tax for the year to which it is
referred to in article 9 of this Law, will have the character of definitive payment and will find out before the offices
authorized, no later than the 17th day of the month immediately following the one in which the
dividends or profits.
When the taxpayers referred to in this article distribute dividends or profits and how
As a result, they pay the tax established in this article, they may credit said tax of
according to the following:
I.
The accreditation may only be made against the income tax for the year
that is the responsibility of the legal entity in the fiscal year in which the tax to which
this article refers to.
The amount of the tax that cannot be credited according to the previous paragraph, may be
accredit up to the next two years against the tax for the year and
against the provisional payments thereof. When the tax for the year is lower
that the amount that had been credited in the provisional payments, only
will consider creditable against the tax of the year an amount equal to the latter.

When the taxpayer does not accredit the tax referred to in the fourth
paragraph of this article, being able to do so in accordance with it, will lose the right to
do it in subsequent exercises up to the amount in which it could have been done.
II.
For the purposes of article 77 of this Law, in the fiscal year in which the tax is credited
According to the previous section, taxpayers must decrease the net tax profit
calculated in the terms of said precept, the amount that results from dividing the tax
credited between the factor 0.4286.
For the purposes of this article, dividends or distributed profits will not be considered, the
workers' participation in company profits.
The legal entities that distribute the dividends or profits referred to in article 140
Sections I and II of this Law, will calculate the tax on said dividends or profits applying on
the same the rate established in article 9 of this Law. This tax will have the character of
definitive.
Article 11. In the case of interests derived from credits granted to legal entities or
permanent establishments in the country of residents abroad, by persons residing in
Mexico or abroad, who are related parties of the person who pays the credit, the
Taxpayers will consider, for the purposes of this Law, that the interests derived from said credits
will have the tax treatment of dividends when any of the following assumptions are updated:
I.
The debtor makes in writing an unconditional promise of partial or total payment of the credit
received, on a date determinable at any time by the creditor.
II.
Interest is not deductible in accordance with the provisions of section XIII of article 27
of this Law.
III.
In case of default by the debtor, the creditor has the right to intervene in the

management or administration of the debtor company.
IV.
The interests that the debtor must pay are conditioned on obtaining profits or
that its amount is set based on said profits.
V.
The interests come from backed credits, even when they are granted through
a financial institution resident in the country or abroad.
For the purposes of this fraction, loans are considered backed by operations through
which one person provides cash, goods or services to another person, who in turn
provides directly or indirectly, cash, goods or services to the person named first
place or a related party thereof. Supported credits are also considered those
operations in which a person grants financing and the credit is guaranteed by cash,
deposit of cash, shares or debt instruments of any kind, from a related party or
of the same borrower, to the extent that it is guaranteed in this way. For these purposes,
considers that the credit is also guaranteed in the terms of this fraction, when its
The granting is conditioned to the conclusion of one or more contracts that grant a right to
option in favor of the creditor or a related party thereof, whose exercise depends on the
partial or total breach of the payment of the credit or its accessories by the borrower.
They will have the treatment of backed credits referred to in this fraction, the set of
financial operations derived from debt or those referred to in article 21 of this Law,

celebrated by two or more parties related to the same financial intermediary, where the
operations of one of the parties give rise to the others, with the primary purpose of transferring a
Defined amount of resources from one party related to the other. They will also have this treatment,
discount operations of debt securities that are settled in cash or in goods, which of any
form are located in the assumptions provided in the previous paragraph.
Endorsed credits will not be considered operations in which financing is granted to a
person and the credit is guaranteed by shares or debt instruments of any kind, property
of the borrower or related parties of the latter who are residents in Mexico, when the creditor does not
can legally dispose of them, except in the case in which the borrower fails to comply with
any of the obligations agreed in the respective credit agreement.
Article 12. Within the month following the date on which the liquidation of a company ends, the
The liquidator must present the final declaration of the liquidation exercise. The liquidator must present
Provisional monthly payments on account of the tax of the liquidation exercise, no later than the 17th
of the month immediately after that to which the payment corresponds, in the terms of article 14 of this
Law, as long as the total liquidation of the asset is carried out. In said provisional payments, no
they will consider the assets of establishments located abroad. At the end of each year of
calendar, the liquidator must submit a statement, no later than the 17th of January of the
following year, where you will determine and pay the tax corresponding to the period covered
from the beginning of the settlement and until the last month of the year in question and will credit the payments
provisional and annual made previously corresponding to the aforementioned period. The
The last statement will be that of the liquidation exercise, it will include the assets of the establishments located
abroad and must be submitted no later than the month following the month in which the
settlement, even if twelve months have not elapsed since the last declaration.
For the purposes of this Law, it will be understood that a legal entity resident in Mexico is liquidated,
when you cease to be a resident in Mexico under the terms of the Federal Tax Code or pursuant to
the provisions of a treaty to avoid double taxation in force entered into by Mexico. For this
effects, all assets that the legal entity has in Mexico and in the
foreign and as their value, the market value on the date of change of residence; When I do not know
know this value, it will be the appraisal that for such purposes carry out the person authorized by the
fiscal authorities. The tax to be determined must be found out within 15 days after
the one in which the change of tax residence occurs.
For the purposes of the preceding paragraph, a legal representative must be appointed to meet the
requirements established in article 174 of this Law. Said representative shall retain
disposition of the tax authorities the supporting documentation related to the payment of the
tax on behalf of the taxpayer, during the period established in the Federal Tax Code,

counted from the day following that on which the return was filed.
The legal representative named in the terms of this article will be jointly and severally liable for the contributions to be paid by the legal entity resident in Mexico that is liquidated.
Article 13. When business activities are carried out through a trust, the fiduciary will determine in the terms of Title II of this Law, the result or fiscal loss of said activities in each fiscal year and will fulfill on behalf of the set of trustees the obligations indicated in this Law, including making provisional payments.
The trustee shall issue to the trustees or settlors, where appropriate, tax receipt in stating the income and withholdings derived from business activities carried out through the trust in question.

The trustees will accumulate to their other income for the year, the part of the tax result of said exercise derived from business activities carried out through the trust that corresponding, in accordance with the provisions of the trust agreement and will credit in that proportion the amount of provisional payments made by the trustee. The tax loss derived from business activities carried out through the trust can only be decreased from profits subsequent fiscal years derived from the activities carried out through the same trust under the terms of Chapter V of Title II of this Law.
When there are tax losses pending to decrease upon termination of the trust, the balance updated of said losses will be distributed among the trustees in the proportion that corresponding to what was agreed in the trust contract and may deduct it in the year in which the trust is extinguished up to the updated amount of its contributions to the trust that recover each of the trustees individually.
For the purposes of the previous paragraph, the trustee must keep a capital contribution account for each of the trustees, in accordance with the provisions of Article 78 of this Law, in which Contributions in cash and property made to the trust by each of them will be recorded.
Deliveries of cash or goods from the trust that the trustee makes to the Trustees will be considered refunds of contributed capital until such capital is recovered and will decrease the balance of each of the individual contributed capital accounts held by the fiduciary by each one of the trustees until the balance of each of said accounts is exhausted.
For the purposes of determining the fiscal profit or loss of the year derived from the activities businesses made through the trust, the deductions will include the one that corresponds to the assets contributed to the trust by the settlor when it is in turn trustee and does not receive any consideration in cash or other assets for them, considering as their acquisition cost the original amount of the updated investment not yet deducted or the average cost per share, depending on the asset in question, that the settlor has at the time of its contribution to the trust and that same acquisition cost must be recorded in the accounting of the trust and in the capital contribution account of the corresponding person. The settlor who provides the goods referred to in this paragraph may not make the deduction of said goods in the determination of its profits or tax losses derived from its other activities.
When the assets contributed to the trust referred to in the preceding paragraph are returned to the settlors who contributed them, they will be considered reimbursed at the tax value they have in the accounting of the trust at the time they are returned and in that same value will be considered repurchased by the people who contributed them.
Provisional income tax payments corresponding to business activities made through the trust will be calculated in accordance with the provisions of article 14 of this Law. In the first year of the trust operations calendar or when there is no coefficient of In accordance with the above, it will be considered as a utility coefficient for the purposes of payments provisional, which corresponds in the terms of article 58 of the Fiscal Code of the Federation, to the preponderant activity that is carried out by means of the trust. For such purposes, the fiduciary it will present a statement for its own activities and another for each of the trusts.
When any of the trustees is a natural person residing in Mexico, they will consider as income from business activities the part of the result or tax profit derived from the business activities carried out through the trust that corresponds to it in accordance with the agreed in the contract.

Residents abroad who are trustees are considered to have an establishment permanent in Mexico for business activities carried out in the country through the trust and must submit their annual income tax return for the part that corresponds to them of the result or tax profit for the year derived from said activities.

In cases in which trustees have not been appointed or they cannot be identified, a understand that the business activities carried out through the trust are carried out by the settlor.

The trustees or, where appropriate, the settlor, will be responsible for the breach of the obligations that the fiduciary must fulfill on its own.

Article 14. Taxpayers shall make monthly provisional payments on account of the tax of the exercise, no later than the 17th day of the month immediately after the one to which the payment corresponds, in accordance with the bases indicated below:

I.

The profit coefficient corresponding to the last twelve-month exercise will be calculated by the that a declaration had or should have been filed. For this purpose, the fiscal utility of the the year for which the coefficient is calculated, it will be divided by the nominal income of the same exercise.

The legal entities that distribute advances or returns in the terms of the fraction II of article 94 of this Law, will add to the tax profit or reduce the tax loss, as appropriate, the amount of advances and returns that, if applicable, would have distributed to its members under the terms of the aforementioned fraction, in the year by the let the coefficient be calculated.

In the case of the second fiscal year, the first provisional payment will include the first, the second and third month of the fiscal year, and the coefficient of fiscal utility of the first exercise, even if it had not been twelve months.

When in the last twelve-month fiscal year there is no profit coefficient in accordance with the provided in this section, the one corresponding to the last twelve-month fiscal year will be applied for which this coefficient is had, without that exercise being previous in more than five years to the one for which provisional payments must be made.

II.

The tax profit for the provisional payment will be determined by multiplying the coefficient of corresponding profit according to the previous fraction, for nominal income corresponding to the period from the beginning of the financial year to the last day of the month to which the payment refers and, where appropriate, the following items will be reduced:

to)

The amount of the workers' participation in the profits of the companies paid in the same year, under the terms of article 123 of the Constitution Politics of the United Mexican States. The aforementioned amount of the participation of workers in company profits should be reduced, by parts equal, in the provisional payments corresponding to the months of May to December of the fiscal year. The decrease referred to in this subsection will be made in the provisional payments for the year cumulatively and the amount decrease in terms of this paragraph in no case will it be deductible from income cumulative taxpayer, in accordance with the provisions of section XXVI of the Article 28 of this Law.

For the purposes of the preceding paragraph, the decrease in the participation of workers in the profits of the companies will be made up to the amount of the

determined tax profit for the corresponding provisional payment and in no case
the utility coefficient determined in terms of the
fraction I of this article.

b)

The legal entities that distribute advances or income under the terms of the
Section II of Article 94 of this Law, will decrease the tax profit with the amount of
the advances and returns that they distribute to their members in the
terms of the aforementioned fraction, in the period from the beginning of the
year and until the last day of the month to which the payment refers. It must be issued
tax receipt stating the amount of the advances and returns
distributed, as well as the tax withheld.

c)

The tax loss of previous years pending to be applied against the profits
tax, without prejudice to reducing said loss of tax profit for the year.

Fraction reformed DOF 12-09-2019

III.

The provisional payments will be the amounts that result from applying the rate established in the
Article 9 of this Law, on the fiscal utility that is determined in the terms of the fraction
above, being able to be credited against the tax to pay the provisional payments of the
same exercise carried out previously. It may also be credited against such payments
provisional withholding that would have been made to the taxpayer in the period, in the
terms of article 54 of this Law.

In the case of the liquidation exercise, to calculate the monthly provisional payments
corresponding, it will be considered as utility coefficient for the purposes of said payments
that corresponds to the last declaration that at the end of each calendar year the
the liquidator had presented or should have presented in the terms of article 12 of this Law or the
that corresponds in accordance with the provisions of the last paragraph of section I of this article.

The nominal income referred to in this article will be the accumulative income, except the
Annual adjustment for cumulative inflation. In the case of credits or operations denominated in
investment units, nominal income will be considered for the purposes of this article, interest
as they accrue, including the adjustment that corresponds to the principal for being the credits or
operations denominated in said units.

Taxpayers who start operations due to a merger of companies in which it arises
a new company, will make, in said fiscal year, provisional payments from the month in which it occurs
the fusion. For the purposes of the above, the utility coefficient referred to in the first paragraph of the
fraction I of this article, will be calculated considering jointly the profits or losses
tax and income of the merging companies. In the event that the companies
merged are found in the first operating exercise, the coefficient will be calculated using the
concepts indicated corresponding to said exercise. When there is no coefficient in the terms
of this paragraph, the provisions of the last paragraph of section I of this article shall apply,
considering what is stated in this paragraph.

Taxpayers who start operations due to the division of companies will make payments
provisional starting from the month in which the spin-off occurs, considering, for that year, the coefficient
utility of the dividing company therein. The coefficient referred to in this paragraph is also
will be used for the purposes of the last paragraph of section I of this article. The splitting society
will consider as provisional payments effectively paid prior to the division, the total

of said payments made in the year in which the spin-off occurred and may not be
assign to the spun-off companies, even when the splinter company disappears.

Taxpayers must submit provisional payment declarations whenever there is
Tax payable, balance in favor or when it is the first declaration in which they do not have tax
in charge. They should not submit provisional payment declarations in the exercise of initiation of
operations, when they have presented the notice of suspension of activities that prevents the
Regulation of the Fiscal Code of the Federation or in cases in which there is no tax charged or balance
in favor and not the first statement with this characteristic.

Taxpayers, to determine the provisional payments referred to in this article,

will be to the following:
to)
Income from a source of wealth located abroad that has been
subject to withholding for income tax or income attributable to their
establishments located abroad that are subject to the payment of the tax on the
rent in the country where these establishments are located.
b)
Taxpayers who estimate that the utility coefficient that they must apply to
determining the provisional payments is higher than the profit coefficient for the year at which
corresponding to said payments, they may, from the second semester of the year, request
authorization to decrease the amount of those that correspond to them. When on the occasion of the
authorization to decrease provisional payments, it turns out that they had been
covered in an amount less than that which would have corresponded to them in the terms of this article
having taken the data relating to the utility coefficient from the statement of the exercise in
which the payment was decreased, surcharges will be covered for the difference between the payments
authorized and those that would have corresponded to them.
Article 15. Taxpayers subject to a commercial bankruptcy procedure may reduce the
amount of debts forgiven according to the agreement signed with its recognized creditors, in the
terms established in the Commercial Bankruptcy Law, of the losses pending reduction that
have in the fiscal year in which said creditors forgive them the aforementioned debts. When the amount of
the debts forgiven is greater than the tax losses pending reduction, the difference that
result will not be considered as accrual income, unless the forgiven debt comes from
transactions carried out between and with related parties referred to in article 179 of this Law.

CHAPTER I
OF THE INCOMES

Article 16. Legal entities resident in the country, including the joint venture,
will accumulate all income in cash, goods, service, credit or any other
type, which they obtain in the year, including those from their establishments abroad. He
Annual adjustment for cumulative inflation is the income that taxpayers obtain from the decrease
real of your debts.
For the purposes of this Title, income obtained by the taxpayer from
capital increase, by payment of the loss by its shareholders, by premiums obtained by the placement of
shares issued by the company itself or to be used to value its shares the equity method
nor those obtained as a result of the revaluation of their assets and capital.
Neither are accumulated income considered for the purposes of this Title, income from support
economic or monetary that taxpayers receive through the programs provided in the

Expenditure budgets, of the Federation or of the Federal Entities, provided that the programs
have a list of beneficiaries; resources are distributed through electronic transfer
of funds in the name of the beneficiaries; the beneficiaries comply with the obligations that have been
established in the operating rules of the aforementioned programs, and have a favorable opinion by
part of the competent authority regarding the fulfillment of tax obligations, when they are
obliged to request it under the terms of the tax provisions. The expenses or expenses that are
made with the financial support referred to in this paragraph, which are not considered income
cumulative, they will not be deductible for the purposes of this tax. Dependencies or entities,
federal or state, in charge of granting or administering economic or monetary support, must
make available to the general public and keep updated in their respective media
electronic records, the list of beneficiaries referred to in this paragraph, which must contain the
following data: company name of beneficiary legal entities, amount, resource, benefit
o support granted for each one of them and the territorial unit.
Paragraph added DOF 11-30-2016
Other income that will not be considered cumulative for the purposes of this Title, are the
compensation in kind in favor of the contractor referred to in articles 6, section B and 12,
Section II of the Hydrocarbon Revenue Law, provided that for the determination of the tax
on the rent at your expense is not considered as a cost of the sold deductible in the terms of the article

25, section II of this Law, the value of the aforementioned considerations when they are sold or transferred to a third party. The income obtained from the disposal of the goods received as Considerations will be cumulative under the terms established in this Law.
Paragraph added DOF 11-30-2016
Legal entities resident abroad, as well as any entity that is considered to be legal person for tax purposes in your country, who have one or more establishments permanent in the country, will accumulate all the income attributable to them. I dont know The simple remittance obtained from the central office of the legal person or of another establishment of this one.
The income from dividends or profits will not be accumulated for the taxpayers of this Title. that they receive from other legal persons residing in Mexico.
Article 17. For the purposes of article 16 of this Law, it is considered that the income is obtained, in those cases not provided for in other articles of the same, on the dates indicated in accordance with the following in the case of:
I.
Disposal of goods or provision of services, when any of the following occurs assumptions, whichever occurs first:
a) The tax receipt that covers the price or the agreed consideration is issued.
b) The good is sent or materially delivered or when the service is rendered.
c) The price or the agreed consideration is charged or payable in whole or in part, even when it comes from advances.
In the case of income from the provision of independent personal services that obtain the civil societies or associations and income for the service of supply of drinking water for domestic use or for the collection of household garbage obtained by decentralized organizations, concessionaires, permit holders or authorized companies to provide such services, it is considered that they are obtained at the time in which the agreed price or consideration is charged.

II.
Granting of the temporary use or enjoyment of goods, when the total or partial considerations, or when these are required in favor of the person making said granting, or the tax receipt is issued that covers the price or consideration agreed, whichever comes first.
III.
Obtaining income from financial leasing contracts, the Taxpayers may choose to consider as income obtained in the fiscal year the total of the agreed price or the part of the price due during it.
In the case of long-term disposals under the terms of the Federal Tax Code, the Taxpayers will consider as income obtained in the fiscal year the total of the agreed price.
The option referred to in the first paragraph of this section must be exercised for the entirety of contracts. The option can be changed without requirements only once; in the case of second and subsequent changes, at least five years must elapse from the last change; When the change is to be made before the expiration of said period, the Comply with the requirements established by the Regulations of this Law for this purpose.
When in terms of the first paragraph of this fraction, the taxpayer had chosen to consider as income obtained in the exercise only the part of the agreed price enforceable and dispose of the documents pending collection, or give them in payment, must consider the amount pending to accumulate as income obtained in the fiscal year in which the alienation or dation in payment.
In the event of non-compliance with financial leasing contracts, with respect to the which the option to consider as income obtained in the exercise has been exercised Only the part of the demandable price, the lessor will consider as income obtained in the exercise, the amounts due from the lessee, decreased by the amounts that he had already returned in accordance with the respective contract.
In the case of financial leasing contracts, income obtained in the year in which they are required, those that derive from any of the options

Article 15 of the Federal Tax Code refers.

IV.

Income derived from debts not covered by the taxpayer, in the month in which the consumes the limitation period or in the month in which the period referred to in the second paragraph of section XV of article 27 of this Law.

Taxpayers who enter into real estate contracts will consider income as cumulative from such contracts, on the date the estimates for work executed are authorized or approved for its collection to proceed, as long as the payment of said estimates take place within three months of approval or authorization; otherwise, Income from such contracts will be considered cumulative until they are effectively paid. Taxpayers who enter into other work contracts in which they are obliged to execute said work according to a plan, design and budget, they will consider that they obtain the income in the date on which the estimates for work executed are authorized or approved so that their collection, as long as the payment of said estimates takes place within three months following your approval or authorization; otherwise, the income from such contracts will be considered cumulative until they are actually paid, or in cases where they are not obliged to present them or the frequency of their presentation is greater than three months, they will consider cumulative income the quarterly progress in the execution or manufacture of the goods referred to in the work. The cumulative income from work contracts referred to in this paragraph will decrease with the

part of the advances, deposits, guarantees or payments for any other concept, which had accumulated previously and that is amortized against the estimate or advance.

The taxpayers referred to in the preceding paragraph will consider accrual income, in addition of those indicated therein, any payment received in cash, goods or services, either by concept of advances, deposits or guarantees of the fulfillment of any obligation, or any other.

Article 18. For the purposes of this Title, cumulative income is considered, in addition to the indicated in other articles of this Law, the following:

I.

The income determined, even presumptively by the tax authorities, in the cases in which it proceeds in accordance with tax laws.

II.

The gain derived from the transfer of ownership of goods by payment in kind. In this In this case, to determine the profit, the value that according to the appraisal carried out by a person authorized by the tax authorities has the good that it is deals on the date on which your property is transferred by payment in kind, which may decrease from said income the deductions that for the case of alienation allows this Law, always that the requirements that are established in the same and in the other tax provisions. In the case of merchandise, as well as raw materials, products semi-finished or finished, the total income and the cost value of the sold will be determined in accordance with the provisions of Section III, Chapter II of Title II of this Law.

III.

Those that come from constructions, installations or permanent improvements in property real estate, that in accordance with the contracts for which its use or enjoyment was granted for the benefit of the owner. For these purposes, the income is considered obtained at the end of the contract and in the amount that the investments have as of that date according to the appraisal that practice person authorized by the tax authorities.

IV.

The gain derived from the disposal of fixed assets and land, securities, shares, social shares or certificates of equity contribution issued by national companies of credit, as well as the realized profit that derives from the merger or division of companies and the from capital reduction or liquidation of commercial companies resident in abroad, in which the taxpayer is a partner or shareholder.

In the cases of capital reduction or liquidation, resident mercantile companies abroad, the profit will be determined in accordance with the provisions of section V of the Article 142 of this Law.

In the cases of merger or division of companies, the accumulation of income will not be considered gain derived from said acts, when the requirements established in the Article 14-B of the Fiscal Code of the Federation.

V.

Payments received for the recovery of a credit deducted as bad.

SAW.

The amount that is recovered for insurance, bonds or responsibilities in charge of third parties, in the case of loss of property of the taxpayer.

VII.

The amounts that the taxpayer obtains as compensation to compensate him for the decrease in productivity that has caused the death, accident or illness of technicians or leaders.

VIII.

The amounts that are received to make expenses on behalf of third parties, unless said expenses are supported with tax receipts in the name of the person on whose behalf the expense is made.

IX.

Interest accrued in favor of the fiscal year, without any adjustment. In the case of interest arrears, from the fourth month on, only those actually collected will be accumulated. For these purposes, it is considered that the default interest income received after the third month following the one in which the debtor was in default cover, firstly, the default interest accrued in the three months following that in which the debtor was in default, until the amount received exceeds the amount of the accrued late payment interest corresponding to the last mentioned period.

For the purposes of the preceding paragraph, the default interest charged will accrue until the moment in which those actually collected exceed the amount of arrears accumulated in the first three months and up to the amount in excess.

X.

The annual adjustment for inflation that is cumulative in the terms of article 44 of this Law.

XI.

The amounts received in cash, in national or foreign currency, for the concept of loans, contributions for future capital increases or capital increases greater than $ 600,000.00, when the provisions of article 76, section XVI of this Law are not complied with.

In the case of interest accrued by residents in Mexico or residents abroad with permanent establishment in the country in favor of residents abroad, whose rights are transmitted to a resident in Mexico or to a resident abroad with permanent establishment in the country, accumulated income will be considered when they receive said rights, except in the case in which it is shown that the residents abroad paid the tax referred to in the Article 166 of this Law.

Article 19. To determine the gain from the alienation of land, of securities that represent the ownership of goods, except in the case of merchandise, as well as raw materials, semi-finished or finished products, as well as other securities whose returns are not consider interests in the terms of article 8 of this Law, of pieces of gold or silver that would have had the character of national or foreign currency and of the pieces called troy ounces, the Taxpayers will subtract from the income obtained from their disposal the original amount of the investment, which it can be adjusted by multiplying it by the update factor corresponding to the period covered from the month in which the acquisition was made and until the month immediately prior to that in which the carry out the sale.

The adjustment referred to in the preceding paragraph is not applicable to determine the profit for the Alienation of shares and certificates of deposit of goods or merchandise.

In the case of assets acquired as a result of merger or division of companies, it will be considered as original amount of the investment the value of its acquisition by the merged or spin-off company and as date of acquisition which would have corresponded to the latter.

Article 20. In the case of derivative financial operations, the cumulative profit will be determined

or the deductible loss, according to the following:

I.

When a transaction is settled in cash, it will be considered as profit or loss, depending on the case, the difference between the final quantity that is received or delivered as consequence of the liquidation or, where appropriate, the exercise of the rights or obligations

contained in the operation, and the previous amounts that, where appropriate, have been paid or have received in accordance with the agreed upon for entering into said operation or for having acquired subsequently the rights or obligations contained therein, as the case may be.

II.

When an operation is settled in kind with the delivery of merchandise, titles, securities or currencies, it will be considered that the goods that are the object of the operation were sold or acquired, as the case may be, to the price received or paid in the settlement, added to the amount initial payment that has been paid or that has been received for the execution of said operation or for having subsequently acquired the rights or obligations set forth in the titles or contracts stating the same, as appropriate.

III.

When the rights or obligations consigned in the titles or contracts in which it appears derivative financial transaction are disposed of before the maturity of the transaction, will consider as profit or loss, as appropriate, the difference between the amount that is received from the disposal and the initial amount that, if applicable, has been paid for its acquisition.

IV.

When the rights or obligations consigned in the titles or contracts in which it appears a derivative financial transaction is not exercised at maturity or during the term of its validity, the initial amount will be considered as profit or loss, depending on the case that, where appropriate, has been received or paid for the execution of said operation or for having subsequently acquired the rights and obligations contained therein, according to be the case.

V.

When what is acquired is the right or the obligation to carry out a financial operation derivative, the gain or loss will be determined in the terms of this article, on the date in which the operation on which the right or obligation was acquired is settled, adding, where appropriate, the initial amount referred to in the previous fractions, the amount that is have paid or received for acquiring the right or obligation referred to in this section. When the right or obligation to carry out the financial operation derived from that is dealt with within the agreed term, the provisions of the previous section will be followed.

SAW.

When the owner of the right granted in the operation exercises the right and the obligated deliver shares issued by him and that have not been subscribed, treasury shares, said Obligor will not accumulate the price or the premium that he would have received for holding it or the income that receives for the exercise of the right granted, having to consider both amounts as contributions to its capital stock.

VII.

In derivative financial operations in which differences are settled during their validity, it will be considered in each settlement as profit or loss, depending on corresponding, the amount of the difference settled. The amount that has been received or the that had been paid for carrying out these operations, for having acquired the rights or obligations consigned in them or for having acquired the right or obligation to celebrate them, it will be added or subtracted from the amount of the last settlement to determine the profit or loss corresponding to it, updated for the period comprised from the month in which it was paid or received and until the month in which the last settlement.

VIII.

The accumulative profit or deductible loss from derivative financial operations referred to the exchange rate of a currency, will be determined at the end of each year, even in the

in case the operation has not been exercised by virtue of its expiration date
corresponds to a later exercise. For these purposes, the loss or profit will be determined

considering the exchange rate of the last day of the year that is declared, which is published in
the Official Gazette of the Federation.
The amounts accumulated or deducted in the terms of this fraction, in the exercises
prior to the one in which the operation in question expires, will be reduced or
will add, respectively, the net result of the operation on the date of its
expiration; The result thus obtained will be the accumulative profit or the deductible loss, of the
year in which expiration occurs.

IX.

In the case of derivative financial operations by means of which a party delivers
liquid resources to another and the latter, in turn, guarantees responsibility for reacquire
merchandise, titles or shares, referred to in the operation, for an amount equal to the
delivered by the first party plus a proportional charge, said charge will be considered
Proportional as interest in favor or charge, accumulative or deductible, as appropriate.
In the operations referred to in the preceding paragraph, individually or as a whole, according to
If this is the case, the merchandise, titles or assets will not be considered alienated or acquired.
shares in question, provided that they are returned to the first party no later than
maturity of the aforementioned operations.
The amounts paid or received for the operations described in this section are not
will update. The amounts paid and those received will be considered credits or debts,
as appropriate, for the purposes of article 44 of this Law.
For the purposes of this article, initial amounts are considered, the amounts paid in favor of the
counterpart of the financial transaction derived from acquiring the right contained in the contract
respective, without said payment generating any interest for the party that pays it. These amounts are
will be updated for the period between the month in which they were paid or received and that in which
that the derivative financial transaction is settled, reaches its maturity, the right or obligation is exercised
consigned therein or the title stating said operation is alienated, as the case may be. The
amount paid or received for acquiring the right or obligation to carry out a transaction
financial derivative referred to in section V above, will be updated for the period elapsed between
the month in which it is paid or received and the month in which the right or obligation is settled or exercised
consigned in the operation on which the right or obligation was acquired.
The amounts that one of the parties deposits with the other to carry out financial operations
derivatives, which represent an asset for the first and a liability for the second, will give rise to the calculation
of the annual adjustment for inflation, in accordance with the provisions of article 44 of this Law.
The treatment established in this Law will be given for interest, profit or loss
from financial operations derived from debt.
When during the validity of a financial operation derived from debt referred to in article
16-A of the Federal Tax Code, differences between prices are settled, from the National Index of
Consumer Prices or any other index, or the interest rates to which they are referred
said operations, will be considered as interest in favor or in charge, as appropriate, the amount of each
difference and these will be the accumulative or deductible interest, respectively. When you are
operations, an amount has been received or paid for holding it or acquiring the right or obligation
to participate in it, this amount will be added or subtracted, depending on the case, from the amount of the last
settlement to determine the interest in favor or charge corresponding to said settlement, updating
said amount for the period between the month in which it is paid and the month in which it occurs
last sale.

In financial operations derived from debt in which differences are not settled during their effective, the accrued or deductible interest will be the one that results as a gain or as a loss, in accordance with this article.

For the purposes of this Law, when the same derivative financial operation refers to several assets, to titles or indicators, that make it a debt and capital operation, it will be at provided in this Law for financial operations derived from debt, for all of the amounts paid or received for the financial operation in question.

Article 21. Income received from financial operations related to an underlying that does not is listed on a recognized market in accordance with the provisions of article 16-C of the Tax Code of the Federation, including the initial amounts that are received, will be accumulated at the time are enforceable or when the option is exercised, whichever comes first. The amounts disbursed directly related to said operation, they can only be deducted when the net result is known of the operation at the time of its settlement or expiration, regardless of whether they are the rights or obligations consigned in the contracts made for the purposes of this type of operations.

At the time of settlement or expiration of each operation, the disbursements authorized in this Law referred to in the previous paragraph and determine the profit accumulative or deductible loss, as the case may be, regardless of the time of accumulation of the income referred to in the aforementioned paragraph. When the amounts paid are higher than the income received, in terms of the previous paragraph, the result will be the deductible loss. The result of subtracting to the income received the expenses in terms of the previous paragraph, will be the accumulative profit.

The legal entities that obtain a loss in terms of the previous paragraph and are parties related to the person who obtained the profit in the same operation, they can only deduct said loss up to an amount that does not exceed the gains that, if any, obtain the same taxpayer who obtained the loss, in other derivative financial operations whose underlying does not listed on a recognized market, obtained in the same year or in the following five years. The part of the loss that is not deducted in a year, will be updated for the period from the last month of the fiscal year in which it occurred and until the last month of the fiscal year immediately prior to the year in which it will be deducted. The portion of the restated loss that would not have been deducted in the year in question, it will be updated for the period from the month in which it was updated for the last time and until the last month of the fiscal year immediately preceding the one in which it will be deducted.

When the taxpayer does not deduct the loss referred to in this article in an exercise, being able to having done so in accordance with the provisions of this article, you will lose the right to do so in exercises later, up to the amount in which he could have made it.

Individuals who obtain losses in derivative financial operations whose underlying is not listed on a recognized market, will be subject to the provisions of the last paragraph of article 146 of this Law.

Article 22. In order to determine the gain from the sale of shares, taxpayers will decrease of the income obtained per share, the average cost per share of the shares they sell, according to the next:

I.

The average cost per share will include all the shares that the taxpayer has of the same legal person on the date of the alienation, even if it does not dispose of all of them. This cost will be obtained by dividing the original adjusted amount of the shares by the number total number of shares held by the taxpayer on the date of the sale.

II.

The original adjusted amount of the shares will be obtained according to the following:

a) It will be added to the updated acquisition cost of the shares held by the taxpayer of the same legal entity, the difference resulting from subtracting the balance of the net tax profit account that in the terms of article 77 of this Law has the issuing legal entity on the date of the sale of the shares, the balance that had said account at the acquisition date, when the first of the balances is higher, in the part that corresponds to the shares that the taxpayer has acquired in the same date.

To determine the difference referred to in the previous paragraph, the account balances

net tax profit that the legal entity issuing the shares to be disposed of
would have had on the dates of acquisition and sale of the shares, they must
update for the period from the month in which the last
update prior to the acquisition or disposal date, as the case may be, and
until the month in which the shares are sold.
b) From the result obtained in accordance with subsection a) above, the
pending tax losses, the refunds paid, as well as the
difference referred to in the fifth paragraph of article 77 of this Law, of the person
issuing morality of the shares that are sold, updated.
The tax losses pending reduction referred to in the previous paragraph, will be
those that the legal person in question has on the date of sale, which
correspond to the number of shares that the taxpayer has on the cited date. Said
losses will be updated for the period from the month in which they were made
the last update and until the month in which the transfer in question is made.
Tax losses pending reduction referred to in the preceding paragraph are not
The amount that the legal person applied for said losses for the purposes of
the provisional payments corresponding to the months of the year in question.
The reimbursements paid by the legal person in question will be those that
correspond to the number of shares that the taxpayer has for the month in which the
effect the sale.
The difference referred to in the fifth paragraph of article 77 of this Law, will be the
pending difference that the issuing company has as of the date of the
sale and that corresponds to the number of shares that the taxpayer has per month
in which the sale is made.
Tax losses pending reduction, refunds and the difference, to which
referred to in this subsection, of the legal person in question, will be assigned to the taxpayer in
the proportion that represents the number of shares held on the date of sale
of the actions of said legal person, corresponding to the year in which the
obtained the loss, the refund is paid, or the difference cited is determined, depending on
corresponding, with respect to the total of shares in circulation that the legal person had
mentioned, in the exercise in question.
Tax losses pending decrease, refunds paid and the difference, to
referred to in this subsection, obtained, paid or determined, respectively, only
will be considered for the period from the month of acquisition of the shares and
until the date of its disposal.

III.
To the result obtained in accordance with the previous fraction, the amount of the losses will be added
tax that the legal entity issuing the shares has obtained in years prior to
the date on which the taxpayer acquired the shares in question and that said person
moral has decreased from its fiscal utility during the period from the month in which the
that the taxpayer acquired said shares and until the month in which they are sold.
The losses referred to in the preceding paragraph will be assigned to the taxpayer in the
proportion that represents the number of shares held by said legal person to the
date of the sale, corresponding to the year in which the aforementioned legal entity
these losses decreased, with respect to the total number of shares in circulation that the person had
mentioned moral, in the exercise in question.
When the balance of the net tax profit account at the acquisition date, plus the
amount of reimbursements paid, of the difference pending to decrease referred to in the
fifth paragraph of article 77 of this Law and the tax losses pending reduction,
indicated in subsection b) section II of this article, is greater than the sum of the balance of the
net tax profit account at the date of disposal plus losses
the decrease referred to in the first paragraph of this fraction, the difference will be reduced from
Proven cost of acquisition. When this difference is greater than the cost
proven acquisition, the shares in question will not have average cost per
action for the purposes of this article; the surplus determined in accordance with this paragraph,

considered per share, it must be decreased, updated from the month of sale and
until the month in which it decreases, the average cost per share that in terms of
this article is determined in the immediate next or subsequent sale of shares that
made by the taxpayer, even in the case of different stations.

IV.

The update of the proven cost of acquisition of the shares will be made by the
period from the month of acquisition to the month in which they are disposed of
the same. The losses and the pending difference to decrease referred to in the fifth
paragraph of article 77 of this Law, will be updated from the month in which they were updated by
last time and until the month in which the shares are sold. Refunds paid are
will update for the period from the month in which they were paid and up to the month in
the one that the shares are sold.

To determine the gain on the sale of shares whose holding period is twelve
months or less, taxpayers may choose to consider as the original adjusted amount of the
themselves, the proven cost of acquiring the shares decreased from redemptions and
dividends or profits paid, by the legal entity issuing the shares, corresponding to the
period of holding of the shares in question, updated in the terms of section IV of
this article. In the case of dividends or profits paid, they will be updated for the period
understood from the month in which they were paid and until the month in which the shares of
in question.

In the case of shares issued by legal entities resident abroad, to determine the
average cost per share referred to in this article, will be considered as the original adjusted amount of
the shares, the proven cost of acquisition of the same diminished from the repayments paid,
all these concepts updated in the terms of section IV of this article.

When, the number of shares in circulation of the issuing legal entity that is
treat, and the same amount of its capital stock would have been maintained, taxpayers must apply the
provided in this article when the shares in question are sold, provided that the cost of the total
of the shares received is the same as that of the stock package being replaced.

In cases in which the number of shares of the issuing legal entity has varied during the
period between the dates of acquisition and sale of the shares owned by the
taxpayers, they will determine the difference between the balances of the net tax profit account of the
issuing legal entity, losses, reimbursements and the pending difference to be reduced
refers to the fifth paragraph of article 77 of this Law, for each of the periods elapsed between the
dates of acquisition and sale of the shares, in which the same number has been maintained
of actions. In the case of the difference in the balances of the net tax profit account, the
balance at the end of the period of the balance at the beginning of the same, updated both on the date of disposal of
the actions.

The difference in the balances of the net tax profit account referred to in the preceding paragraph, as well
such as tax losses, refunds paid and the difference referred to in the fifth paragraph of the
Article 77 of this Law pending reduction, for each period, will be divided by the number of
actions of the legal person existing in the same period and the quotient thus obtained will be multiplied by
the number of shares owned by the taxpayer in said period. The results thus obtained are
they will add or subtract, as the case may be.

The issuing companies must provide the partners who request it, a certificate with the
information necessary to determine the adjustments referred to in this article, said proof must
Contain the data recorded in the tax receipt issued for this purpose. When it comes to
shares registered in the National Securities Registry, the company issuing the shares,
Regardless of the obligation to certify the shareholders, you must provide this
information to the National Banking and Securities Commission in the form and terms indicated in the
fiscal authorities. The accounting and documentation corresponding to said information must be
keep for the period provided by article 30 of the Federal Tax Code, counted from
of the date on which said certificate is issued.

When a legal person acquires from a natural person or from a resident abroad,
shares of another issuer, the shareholder of the acquiring legal entity will not consider within the cost
proven acquisition the amount of dividends or profits that have been generated with

prior to the acquisition date and that, directly or indirectly, have already been considered as part of the proven cost of acquiring the shares acquired from the individual or resident abroad. For the purposes of the information that must be provided to its shareholders in the terms of this article, the aforementioned acquiring legal entity will decrease said profits or dividends, updated from the balance of the net tax profit account that it has on the date of the sale of the shares of the same. The update of profits or dividends will be made from the month in which they were added to the net tax profit account and until the month in which effect the sale in question.

When this article refers to paid refunds, they will be understood to include the amortizations and capital reductions, referred to in article 78 of this ordinance. In In these cases, taxpayers will only consider amortizations, refunds or reductions of capital, corresponding to the shares that have not been canceled, due to said operations.

The provisions of this article will also be applicable when the rights of participation, whatever the name by which they are designated, in an association in participation, when business activities are carried out through it. In this case, will consider as proven cost of acquisition the updated value of the contribution made by the transferor to said joint venture or the amount that it would have paid for its participation. For these purposes, the difference in the balances of the net tax profit account to which The subsection a) of section II of this article refers to the tax losses pending reduction, the reimbursements paid and the difference referred to in the fifth paragraph of article 77 of this Law, all

These concepts contained in subsection b) of the aforementioned fraction, will be considered in the proportion in the that the distribution of profits had been agreed in the corresponding agreement.

Article 23. The shares owned by the taxpayer for which the cost has already been calculated average will have as proven cost of acquisition in subsequent disposals, the cost average per share determined in accordance with the calculation made in the immediate prior disposal of actions of the same legal person. In this case, the date of acquisition of the actions, in order to consider the concepts that are added and subtracted in the terms of the Sections II and III of article 22 of this Law, as well as for updating said concepts, the month in which the immediate prior sale of shares of the same legal entity had been made.

To determine the difference between the balances of the net tax profit account referred to in subsection a) of section II of the cited article, will be considered as the balance of the referred account on the date of acquisition, the balance of the net tax profit account that would have corresponded to the date of the Immediate prior alienation of the shares of the same legal entity.

For the purposes of article 22 of this Law, it is considered a proven cost of acquisition of the shares issued by the spun-off companies, which is derived from calculating the average cost per share held by the exchanged shares of the spin-off company for each shareholder on the date of said act, in the terms of the previous article, and the exchange date as the acquisition date.

The proven cost of acquisition of the shares issued by the merging company or by which arising as a result of the merger, will be the one derived from calculating the average cost per share that would have had the shares that were exchanged for each shareholder, in the terms of the previous article, and the acquisition date will be the exchange date.

In the case of a merger or division of companies, the shares acquired by the merging companies or the spin-offs, as part of the transferred assets, will have as their proven acquisition cost the average cost per share they had in the merged or spin-off companies, at the time of the merger or split.

It will be considered that they have no proven acquisition cost, the shares obtained by the taxpayer for capitalizations of profits or other items that make up stockholders' equity or for reinvestments of dividends or profits made within 30 calendar days following their distribution.

The provisions of the previous paragraph will not be applicable to the shares acquired by the taxpayer. before January 1, 1989 and whose share that gave rise to them had been disposed of prior to the aforementioned date, in which case the value nominal value of the share in question.

Article 24. The tax authorities will authorize the sale of shares at fiscal cost in the

cases of restructuring of companies incorporated in Mexico belonging to the same group, provided that the following requirements are met:

I.
The average cost of the actions for which the request is made is determined, on the date of the sale, in accordance with the provisions of articles 22 and 23 of this Law, distinguishing them by transferring, issuer and acquirer, of the same.

II.
The shares that the applicant receives for the shares it alienates remain in directly owned by the acquirer and within the same group, for a period of no less than two years, counted from the date of the authorization referred to in this article.

III.
The shares that the applicant receives for the shares he alienates, represent in the capital subscribed and paid from the issuing company of the shares it receives, the same percentage as the shares it disposes of would represent before the sale, over the total capital consolidated accounting of the companies that issue the shares it disposes of and of which receives, based on the consolidated financial statements of the companies that involved in the operation, which for these purposes must be prepared under the terms establish the Regulations of this Law, specifying in each case the bases in accordance with the which was determined the value of the shares, in relation to the total value of the same.

IV.
The company issuing the shares that the applicant receives for the sale, draws up the minutes of assembly on the occasion of the subscription and payment of capital due to the shares that receive, formalized before a notary public, stating in said record the information relative to the operation established for that purpose in the Regulations of this Law. The company The issuer must send a copy of said certificate to the tax authorities within a period of no more than 30 days from the protocolization.

V.
The consideration derived from the sale consists of the exchange of shares issued by the company acquiring the shares it transfers.

SAW.
The increase in the capital stock registered by the acquiring company of the shares that are alienate, be it for the amount that represents the fiscal cost of the shares that are transferred.

VII.
An opinion is presented, by a public accountant registered with the tax authorities, in the that the proven adjusted acquisition cost of shares be indicated in accordance with Articles 22 and 23 of this Law, as of the acquisition date.

VIII.
The original adjusted amount of the total of the shares sold, determined in accordance with the fraction VII of this article at the time of said alienation, is distributed proportionally to the shares received under the terms of section III of the same Article.

IX.
The companies that participate in the restructuring are ruled in the terms of the Article 32-A of the Fiscal Code of the Federation or submit the informative statement on their tax situation in the terms of article 32-H of the aforementioned Code, when they are obliged to this, in the year in which said restructuring is carried out.

X.
It is demonstrated that the participation in the capital stock of the issuing companies of the shares that are disposed of, is kept at the same percent by the company that controls the group or by the company that, where appropriate, is constituted for this purpose.
In the event of non-compliance with any of the requirements referred to in this article, must pay the tax corresponding to the sale of shares, considering the value at which said shares had been sold between independent parties in comparable operations or, considering the value that is determined through an appraisal carried out by a person authorized by the fiscal authorities. The tax thus determined will be paid by the transferor, updated from the

date on which the sale was made and until the date on which it is paid.
For the purposes of this article, a group is considered to be the group of companies whose shares with voting rights representing the capital stock are directly or indirectly owned by them people in at least 51%. For these purposes, the actions that are considered placed among the general investing public in accordance with the rules issued by the Tax Administration Service, provided that said actions have been effectively offered and

placed among the great investing public. They are not considered placed among the general public investor the shares that have been repurchased by the issuer.

CHAPTER II
OF THE DEDUCTIONS
SECTION I
OF DEDUCTIONS IN GENERAL

Article 25. Taxpayers may make the following deductions:

I.
Returns received or discounts or bonuses made in the exercise.

II.
The cost of what is sold.

III.
The net expenses from discounts, bonuses and reimburses.

IV.
Investments.

V.
Bad debts and losses due to unforeseeable circumstances, force majeure or the sale of assets goods other than those referred to in section II of this article.

SAW.
The fees paid by the employers paid to the Mexican Institute of Social Security, including those provided for in the Unemployment Insurance Law.

VII.
Interest accrued in charge of the year, without any adjustment. In the case of late interest, as of the fourth month only those effectively paid. For these purposes, it is considered that the default interest payments made after the third month following the month in which the default was incurred cover, first, the default interest accrued in the following three months to the one in which a default was incurred, until the amount paid exceeds the amount of the late accrued interest deducted corresponding to the last mentioned period.

VIII.
The annual adjustment for inflation that is deductible in the terms of article 44 of this Law.

IX.
Advances and income paid by cooperative production companies, as well as such as advances made by civil societies and associations to their members, when they are distributed in the terms of section II of article 94 of this Law.

X.
The contributions made for the creation or increase of reserves for funds of staff pensions or retirements, complementary to those established by the Insurance Law Social, and seniority premiums established in the terms of this Law. The amount of the deduction referred to in this fraction will not exceed in any case the amount that results to apply the factor of 0.47 to the amount of the contribution made in the year in question. The factor referred to in this paragraph will be 0.53 when the benefits granted by the taxpayers in favor of their workers that in turn are exempt income for said workers, in the exercise in question, do not decrease with respect to those granted in the immediately preceding fiscal year.

When for the expenses referred to in section III of this article, the taxpayers would have paid an advance, it will be deductible provided that the requirements established in the Article 27, section XVIII of this Law.

Article 26. In the case of legal entities resident abroad, as well as any other entity that is considered as a legal entity for tax purposes in its country, which has one or various permanent establishments in the country, may make the deductions that correspond to the activities of the permanent establishment, whether those carried out in Mexico or elsewhere, provided that the requirements established in this Law and its Regulations are met.

When the people referred to in the preceding paragraph reside in a country with which Mexico has A treaty is in force to avoid double taxation, expenses that are prorated with the central office or its establishments, provided that both the central office and the establishment, in the that the disbursement is made, also reside in a country with which Mexico has in force a treaty for avoid double taxation and have a broad agreement for the exchange of information and also comply with the requirements established for that purpose by the Regulations of this Law.

The remittances made by the permanent establishment located in Mexico to the head office of the company or to another establishment of the latter abroad, even when said remittances are made as royalties, fees, or similar payments, in exchange for the right to use patents or other rights, or as commissions for specific services or for steps taken or by interest on money sent to the permanent establishment.

Permanent establishments of companies resident abroad that are dedicated to the international air or land transport, instead of the deductions established in article 25 of this Law, they will make the deduction of the proportional part of the average expense that for their operations that company had in the same year, considering the central office and all its establishments. When the fiscal year of said companies resident abroad does not coincide with the calendar year, they will make the aforementioned deduction considering the last completed fiscal year of the company.

For the purposes of the previous paragraph, the average expense will be determined by dividing the profit obtained in the exercise by the company in all its establishments before the payment of income tax, between the total income received in the same year; the quotient thus obtained will be subtracted from the unit and the result will be the expense factor applicable to the income attributable to the establishment in Mexico. When in the year all the company's income is less than all the expenses of all its establishments, the expense factor applicable to income will be equal to 1.00.

Article 27. The deductions authorized in this Title must meet the following requirements:

I.
Be strictly indispensable for the purposes of the taxpayer's activity, unless it is deal with non-onerous or remunerative donations that satisfy the requirements set forth in this Law and in the general rules established by the Administration Service for this purpose. Tax and that are granted in the following cases:

a) To the Federation, federative entities or municipalities, their decentralized organisms that are taxed in accordance with Title III of this Law, as well as the agencies of which Mexico is a full member, provided that the purposes for which said bodies were created correspond to the activities by the Authorization to receive tax deductible donations may be obtained.

b) To the entities referred to in article 82 of this Law.

c) The legal entities referred to in articles 79, section XIX and 82 of this Law.

d) The legal entities referred to in sections VI, X, XI, XX, and XXV of the Article 79 of this Law and that they comply with the requirements established in Article 82 of the same Law.

e) Associations and civil societies that award scholarships and meet the requirements of article 83 of this Law.

F)

To company school programs.

The Tax Administration Service will publish in the Official Gazette of the Federation and will publish on its website the data of the institutions to which Sections b), c), d) and e) of this fraction that meet the requirements above noted.

In the case of donations granted to educational institutions authorized to receive Donations of Title III of this Law, they will be deductible provided they are public or private-owned establishments that have authorization or recognition of official validity of studies in the terms of the General Law of Education, used for the acquisition of investment goods, for research scientific or technology development, as well as administrative expenses up to the amount, in the latter case, indicated by the Regulations of this Law, in the case of non-onerous or remunerative donations and provided that said institutions have not distributed remnants to its partners or members in the last five years.

The total amount of the donations referred to in this fraction will be deductible up to an amount that does not exceed 7% of the tax profit obtained by the taxpayer in the fiscal year immediately prior to the one in which the deduction is made. When make donations in favor of the Federation, the federative entities, the municipalities, or their decentralized agencies, the deductible amount may not exceed 4% of the tax profit referred to in this paragraph, without in any case the limit of the total deduction, considering these donations and those made to donees different authorized, exceed 7% quoted.

II.

That when this Law allows the deduction of investments, proceed in the terms of the Section II of this Chapter.

III.

Be covered with a tax receipt and that payments whose amount exceeds $ 2,000.00 are made by electronic transfer of funds from accounts opened in your name of the taxpayer in institutions that make up the financial system and the entities that for this purpose, the Bank of Mexico authorizes; nominative check of the account of the taxpayer, credit, debit, service card, or so-called wallets authorized by the Tax Administration Service.

Regarding the acquisition of fuels for maritime, air and land vehicles, the Payment must be made in the manner indicated in the preceding paragraph, even when the consideration for such acquisitions does not exceed $ 2,000.00.

Tax authorities may release from the obligation to pay outlays through the means established in the first paragraph of this section, when they are carried out in towns or rural areas, without financial services.

Payments made by personal check must contain the code in the Federal taxpayer registry of the person issuing it, as well as on the front of the same the expression "for payment to the beneficiary's account".

IV.

Be duly registered in accounting and that they are subtracted only once.

V.

Comply with the obligations established in this Law and the other fiscal provisions in withholding and full tax matters by third parties or that, where appropriate, is collected of these copies of the documents in which the payment of said taxes is recorded. When it comes to payments abroad, these can only be deducted provided that the taxpayer provides the information to which it is obliged under the terms of article 76 of this Law.

Amended paragraph DOF 12-09-2019

Payments that at the same time are income in the terms of Chapter I of Title IV, of this Law, can be deducted provided that the outlays for remuneration, the

corresponding withholdings and local tax deductions for wages and, in general, for the provision of an independent personal service, recorded in tax receipts issued in terms of the Federal Tax Code and compliance with the obligations to referred to in article 99, sections I, II, III and V of this Law, as well as the provisions that, where appropriate, regulate the subsidy for employment and taxpayers comply with the obligation to register workers in the Mexican Insurance Institute Social when they are obliged to do so, under the terms of social security laws.

Reform DOF 12-09-2019: The then third paragraph was repealed from the fraction (previously added DOF 11-30-2016)

SAW.

That when the payments whose deduction is intended to be made to taxpayers who cause the value added tax, said tax is transferred expressly and by separate in the corresponding tax receipt. Likewise, they must comply with the withholding obligation and full value added tax that, where appropriate, is established in the Law of the matter.

Amended paragraph DOF 12-09-2019

In cases where tax provisions establish the obligation to adhere to labels or seals on the containers and containers that contain the products that are acquire, the deduction referred to in section II of article 25 of this Law, may only be carried out when said products have the corresponding label or seal attached.

VII.

That in the case of interest on capital borrowed, these have been invested in business purposes. When the taxpayer grants loans to third parties, their workers or their officials, or their partners or shareholders, only the deductible interest accruing on capital borrowed up to the amount of the rate lower than the interest stipulated in loans to third parties, their workers or their partners or shareholders, in the portion of the loan that has been made to them and issues and deliver tax receipt to those who have granted the loan; which may be used as proof of receipt if any of these operations do not stipulate interest, the deduction will not proceed with respect to the proportional amount of the loans made to the named persons. These last limitations do not apply to credit institutions, regulated multiple purpose financial companies or auxiliary credit organizations, in carrying out the operations of its object.

Amended paragraph DOF 11-18-2015

In the case of capital borrowed for the acquisition of investments or for the realization of expenses or when investments or expenses are made on credit, and for effects of this Law said investments or expenses are not deductible or are partially deductible,

the interests derived from the capital borrowed or from the operations to credit, they will only be deductible in the same proportion in which the investments or expenses be.

In the case of the interest derived from the loans referred to in section III of the Article 143 of this Law, these will be deducted until they are paid in cash, in goods or services.

VIII.

That in the case of payments that are in turn income of individual taxpayers, of the taxpayers referred to in articles 72, 73, 74 and 196 of this Law, as well as those made to the taxpayers referred to in the last paragraph of section I of article 17 of this Law and donations, these are only deducted when they have been effectively disbursed in the exercise in question, will be understood as effectively disbursed when they have been paid in cash, through electronic transfers of funds from accounts opened in the name of the taxpayer in institutions that make up the financial system and entities authorized by Banco de México; or in others goods that are not titles of credit. In the case of payments by check, it will be considered effectively disbursed on the date it was collected or when the taxpayers transmit checks to a third party, except when such transmission is in proxy. It is also understood that it is effectively disbursed when the interest of the

creditor is satisfied by any form of extinction of obligations.
Amended paragraph DOF 11-18-2015, 11-30-2016
When the payments referred to in the previous paragraph are made by check, the deduction is will be carried out in the fiscal year in which it is charged, provided that the date entered in the tax receipt that has been issued and the date on which said check no more than four months have elapsed, except when both dates correspond to the same exercise.
IX.
That in the case of fees or gratuities to administrators, commissioners, directors, general managers or members of the board of directors, oversight, advisory or any other nature, these are determined, in terms of total amount and monthly payment or for assistance, affecting in the same way the taxpayer's results and satisfying the following assumptions:
a) That the annual amount established for each person is not higher than the annual salary accrued by the highest ranking official of the company.
b) That the total amount of the fees or bonuses established, does not exceed the Amount of annual wages and salaries earned by the taxpayer's personnel.
c) That they do not exceed 10% of the total amount of the other deductions for the year.
X.
That in cases of technical assistance, technology transfer or royalties, check with the tax authorities that whoever provides the knowledge has own technical elements for it; that is provided directly and not through third parties, except in cases where payments are made to residents in Mexico, and in the contract respective it has been agreed that the provision will be made by an authorized third party; And why not consists in the simple possibility of obtaining it, but in services that are effectively carried out cape.
XI.
That when it comes to social security expenses, the corresponding benefits are granted in general for the benefit of all workers. In the case of vouchers

pantry granted to workers, will be deductible provided that their delivery is made to through the electronic purses authorized by the Administration Service Tax.
For the purposes of the preceding paragraph, in the case of unionized workers, it is considered that social security benefits are generally granted when they are established according to collective bargaining agreements or law contracts.
When a legal person has two or more unions, it is considered that the benefits of social security benefits are granted in a general way as long as they are granted in accordance with the collective bargaining agreements or law contracts and are the same for all workers of the same union, even when these are different in relation to those granted to workers of other unions belonging to the legal entity itself, in accordance with their contracts collective work or law contracts.
In the case of contributions to savings funds, these will only be deductible when, In addition to being general in the terms of the previous paragraphs, the amount of the contributions made by the taxpayer is equal to the amount contributed by the workers, the contribution of the taxpayer does not exceed thirteen percent of the worker's salary, without that in no case does said contribution exceed the equivalent amount of 1.3 times the salary general minimum raised per year and provided that the permanence requirements that are established in the Regulations of this Law.
Amended paragraph DOF 11-18-2015
Life insurance premium payments that are granted for the benefit of workers, will be deductible only when the benefits of said insurance cover the death of the holder or in cases of disability or incapacity of the holder to carry out personal work paid in accordance with social security laws, which are delivered as payment sole or in the partialities agreed by the parties for this purpose. Payments of insurance premiums for medical expenses made by the taxpayer for the benefit of the

workers.
In the case of social security benefits referred to in the preceding paragraph,
considers that these are general when they are the same for all workers in a
same union or for all non-unionized workers, even when said
benefits are only awarded to unionized workers or non-union workers
unionized.
Amended paragraph DOF 11-18-2015
Reform DOF 11-18-2015: Repealed from the fraction the then fourth and eighth paragraphs
XII.
That the premium payments for insurance or bonds are made in accordance with the laws of the matter and
correspond to concepts that this Law indicates as deductible or that in other laws are
establish the obligation to contract them and provided that, in the case of insurance, during the
validity of the policy no loans are granted to any person, by the
insurer, with a guarantee of the sums insured, the premiums paid or the reserves
maths.
In cases where the insurance is intended to provide benefits to workers,
The provisions of the previous section must be observed. If through insurance it is
compensate the taxpayer for the decrease in their productivity that could cause death,
accident or illness, technicians or managers, the deduction of premiums will proceed
provided that the insurance is established in a plan in which the procedure for

set the amount of the benefit and meet the deadlines and requirements set in
provisions of a general nature.
XIII.
That the declared acquisition cost or the interests derived from credits received by
the taxpayer, correspond to the market. When they exceed the market price, no
the excess will be deductible.
XIV.
That in the case of acquisition of imported goods, it is verified that
they met the legal requirements for importation. It will be considered as the amount of said
acquisition that has been declared on the occasion of importation.
XV.
That in the case of losses due to bad debts, these are considered realized in the
month in which the statute of limitations expires, as appropriate, or earlier if notorious
the practical impossibility of collection.
For the purposes of this article, it is considered that there is notorious practical impossibility of
collection, among others, in the following cases:
a) In the case of credits whose main fate on the day of maturity does not exceed
thirty thousand investment units, when within one year from the date
is in default, it would not have been collected. In this case, they will be considered
uncollectible in the month in which one year has passed after being in arrears.
When you have two or more credits with the same physical or legal person of the
indicated in the previous paragraph, the totality of the credits granted must be added
to determine if these do not exceed the amount referred to in said paragraph.
The provisions of subsection a) of this section will be applicable in the case of credits
contracted with the general public, whose main fate on the expiration date is
find between five thousand pesos and thirty thousand investment units, provided that the
taxpayer in accordance with the general rules issued by the
Tax Administration Service report of said credits to the companies of
credit information that obtain authorization from the Ministry of Finance and Credit
Public in accordance with the Law to Regulate Information Societies
Credit.
The provisions of subsection a) of this section will be applicable when the debtor of the credit
in question is a taxpayer who carries out business activities and the creditor
written report to the debtor in question, who will make the credit deduction
bad debt, so that the debtor accumulates the income derived from the debt not covered in

the terms of this Law. Taxpayers who apply the provisions of this paragraph,
must report bad debts no later than February 15 of each year
that they deducted under the terms of this paragraph in the immediately preceding calendar year.
b) In the case of credits whose main luck on the day of maturity is greater than thirty
thousand investment units when the creditor has sued before the judicial authority
the payment of the credit or the arbitration procedure agreed for its collection and
in addition, the provisions of the final paragraph of the preceding paragraph are complied with.
c) It is verified that the debtor has been declared bankrupt or insolvent. In the first
Of course, there must be a judgment declaring the bankruptcy concluded for bankruptcy payment or
due to lack of assets.

In the case of Credit Institutions, it is considered that there is a notorious impossibility
collection practice in the loan portfolio, when said portfolio is written off
in accordance with the provisions established by the National Banking Commission and
Values.
For the purposes of article 44 of this Law, taxpayers who deduct credits for
bad debts, they must be considered as canceled in the last month of the first half of the
year in which they are deducted.
In the case of accounts receivable that have a mortgage guarantee, it will only be
deductible fifty percent of the amount when the assumptions referred to in the
subsection b) above. When the debtor makes the payment of the debt or the application of the
amount of the auction to cover the debt, a deduction will be made from the balance of the account receivable
or, where appropriate, the accumulation of the amount recovered.
XVI.
That in the case of remuneration to employees or third parties, which are conditional on the
collection of credits in installment sales or in lease contracts
in which they have intervened, these are deducted in the year in which said
Fertilizers or income are collected, provided that the other requirements of this Law are satisfied.
XVII. That in the case of payments made to commission agents and mediators resident in the
foreigner, compliance with the information and documentation requirements indicated by the
Regulation of this Law.
XVIII. That when carrying out the corresponding operations or at the latest on the last day of the fiscal year,
meet the requirements established by this Law for each deduction in particular.
of the tax receipt referred to in the first paragraph of section III of this article, this
It is obtained no later than the day on which the taxpayer must file his return.
Regarding the supporting documentation of the withholdings and the payments to which
refer to sections V and VI of this article, respectively, they are carried out in the
deadlines established for this purpose by tax provisions, and supporting documentation
is obtained on that date. In the case of the informative statements referred to in the
Articles 76 of this Law, and 32, sections V and VIII of the Value Added Tax Law,
These must be submitted within the deadlines established for that purpose in the aforementioned article 76 and count
from that date with the corresponding tax receipts. Also, the date of
issuance of tax receipts of a deductible expense must correspond to the
year for which the deduction is made.
In the case of advances for the expenses referred to in section III of article 25 of this
Law, these will be deductible in the year in which they are made, provided that there is
the tax receipt of the advance in the same fiscal year in which it was paid and with the
tax receipt that covers the entire operation for which the advance was made, to
no later than the last day of the fiscal year following that in which the advance was given. Deduction
of the advance in the year in which it is paid will be for the amount thereof and, in the year in
the one that the good or service is received, the deduction will be for the difference between the total value
recorded in the tax receipt and the amount of the advance. In any case, to carry out this
deduction, the other requirements established by the provisions
prosecutors.
When taxpayers present the informative returns referred to in the
Article 76 of this Law at the request of the tax authority, the

requirement referred to in the first paragraph of this section, provided that said

statements within a maximum period of 60 days from the date on which
the same is notified.

XIX.

That in the case of payments made for salaries and in general for the benefit
of a personal service subordinate to workers who are entitled to the subsidy for the
employment, effectively the amounts that correspond to said subsidy are delivered
its workers and compliance with the requirements referred to in the precepts that
regulate, except when not obliged to do so in terms of the aforementioned provisions.

XX.

That the amount of the goods, raw materials, semi-finished or finished products,
in existence, that due to deterioration or other causes not attributable to the taxpayer would have lost
its value is deducted from inventories during the year in which this occurs; whenever i know
comply with the requirements established in the Regulations of this Law.

Taxpayers may deduct goods, raw materials,
semi-finished or finished products referred to in the previous paragraph, provided that
in the case of basic goods for human subsistence in terms of food,
clothing, housing or health, before proceeding to their destruction, are offered as a donation to the
institutions authorized to receive deductible donations in accordance with this Law, dedicated to
attention to basic subsistence requirements in terms of food, clothing,
housing or health of people, sectors, communities or regions, with limited resources,
complying with the requirements established by the Regulations of this Law for such purposes.

Goods that in terms of another ordinance may not be offered as a donation
legal, related to the handling, care or treatment of said goods, prohibit
expressly sell, supply, use or establish another destination for them.

XXI.

That in the case of expenses that according to the General Law of Cooperative Societies
generated as part of the social security fund referred to in article 58 of said
ordinance and are granted to cooperative members, they will be deductible when
the resources of the corresponding fund are available, provided that the
following requirements:

a) That the social security fund from which they derive is constituted with the annual contribution of the
percentage, that on the net income, is determined by the General Assembly.

b) That the social security fund is allocated in terms of article 57 of the Law
General of Cooperative Societies to the following reserves:

1. To cover risks and occupational diseases.

2. To form funds and retirement assets for partners.

3. To form funds for seniority premiums.

Four.

To form funds for various purposes that cover: medical and funeral expenses,
disability benefits, educational scholarships for members or their children,
day care centers, cultural and sports activities and other benefits of
social welfare of a similar nature.

To apply the deduction referred to in this paragraph, the cooperative society
must pay, except in the case of disability benefits, directly to the
service providers and in favor of the cooperative member in question, the

corresponding social security benefits, and must have the

tax receipts issued in the name of the cooperative society.
c)
Prove that at the beginning of each fiscal year the General Assembly set the priorities for the application of the social security fund in accordance with the economic outlook of the cooperative society.
XXII. That the value of the goods received by permanent establishments located in Mexico, of taxpayers residing abroad, from the central office or from another establishment of the taxpayer located abroad, may not exceed the customs value of the good concerned.
Article 28. For the purposes of this Title, the following will not be deductible:
I.
Payments for income tax paid by the taxpayer or third parties or those of contributions in the subsidized part or that originally correspond to third parties, according to to the relative provisions, except in the case of contributions paid to the Institute Mexican Social Security in charge of employers, including those provided for in the Unemployment insurance.
Neither will the amounts from the subsidy for employment that deliver the taxpayer, in his capacity as withholding agent, to the people who provide services subordinate personnel or accessories of contributions, except for surcharges that he has actually paid, including through compensation.
II.
Expenses and investments, in the proportion represented by the exempt income with respect to the total taxpayer income. Expenses incurred in connection with investments that are not deductible under this Chapter. In the case of automobiles and airplanes, may deduct in the proportion that represents the original amount of the investment deductible to referred to in article 36 of this Law, regarding their acquisition value.
III.
Gifts, hospitality and other expenses of a similar nature with the exception of those that are directly related to the sale of products or the provision of services and that are offered to customers in general.
IV.
Representation expenses.
V.
Per diem or travel expenses, in the country or abroad, when they are not intended for the lodging, food, transportation, temporary use or enjoyment of automobiles and payment of mileage, of the person receiving the per diem or when they are applied within a range of 50 kilometers that surrounds the taxpayer's establishment. People in favor of which are made, must have a working relationship with the taxpayer in the terms of Chapter I of Title IV of this Act or they must be providing services professionals. The expenses referred to in this section must be covered by a tax receipt when these are carried out in national territory or with the documentation corresponding proof, when they are carried out abroad.
In the case of travel expenses for food, these will only be deductible up to for an amount that does not exceed $ 750.00 per day for each beneficiary, when they are paid out in national territory, or $ 1,500.00 when paid abroad, and the taxpayer submit the tax receipt or supporting documentation that covers lodging or transportation. When to the documentation that covers the cost of food the taxpayer only submits the tax receipt related to transportation, the

The deduction referred to in this paragraph will only proceed when the payment is made through credit card of the person making the trip.
Travel expenses for the temporary use or enjoyment of automobiles and related expenses, will be deductible up to an amount that does not exceed $ 850.00 per day, when they are paid in national territory or abroad, and the taxpayer submits the tax receipt or the supporting documentation that covers the lodging or transportation.
Travel expenses for lodging will only be deductible up to an amount that

does not exceed $ 3,850.00 per day, when disbursed abroad, and the taxpayer
Accompany the supporting documentation that protects them relative to transport.
When the total or part of the per diem or travel expenses due to seminars or
conventions, held in the country or abroad, are part of the quota of
recovery established for this purpose and in the tax receipt or documentation
proof that it protects them, the amount corresponding to such expenditures is not broken down,
Only an amount that does not exceed the travel expense limit will be deductible from said fee
per day for the food to which this fraction refers. The difference that results
according to this paragraph will not be deductible.

SAW.

Sanctions, compensation for damages or conventional penalties. The
Compensation for damages and conventional penalties may be deducted when
the law imposes the obligation to pay them due to risks created, responsibility
objective, fortuitous event, force majeure or by acts of third parties, unless the damages and
damages or the cause that gave rise to the conventional penalty, have originated by fault
attributable to the taxpayer.

VII.

The interests accrued by loans or by acquisition of securities in charge of the Government
Federal registered in the National Registry of Securities, as well as in the case of credit titles
or credits of those indicated in article 8 of this Law, when the loan or the
acquisition would have been made from individuals or legal entities for purposes other than
lucrative.

Credit institutions and credit bureaus are excepted from the provisions of the preceding paragraph.
stock exchange, residents in the country, who make interest payments from operations of
loans of securities or titles of those mentioned in the previous paragraph that have
entered into with individuals, provided that such operations meet the requirements
established by the Tax Administration Service, through rules of a nature
general.

VIII.

Provisions for the creation or increase of complementary reserves of assets or of
liabilities that are constituted with a charge to acquisitions or expenses for the year, with the exception
of those related to bonuses to workers corresponding to the year.

IX.

The reserves that are created for compensation to personnel, for seniority payments or
any other of a similar nature, with the exception of those established in the terms
of this Law.

X.

The premiums or surcharge over the nominal value that the taxpayer pays for the refund
of the shares it issues.

XI.

Losses due to unforeseeable circumstances, force majeure or the sale of assets, when the value of
acquisition of the same does not correspond to the market at the time
acquired said assets by the transferor.

XII.

Commercial credit, even when it is acquired from third parties.

XIII.

Payments for the use or temporary enjoyment of airplanes and boats, which have no concession
or permission from the Federal Government to be exploited commercially.

In the case of payments for the temporary use or enjoyment of houses, they will only be deductible
in the cases in which they meet the requirements indicated in the Regulations of this Law.
recess, in no case will they be deductible.

In the case of automobiles, only the payments made for the use or enjoyment will be deductible
temporary cars up to an amount not to exceed $ 200.00, daily per car
or $ 285.00 per day per car powered by electric batteries
rechargeable, as well as electric cars that also have a

internal combustion or with a hydrogen-powered engine, provided that in addition to complying with the requirements for the deduction of automobiles established in section II of article 36 of this Law, they are strictly essential for the taxpayer's activity.
The provisions of this paragraph shall not be applicable in the case of lessors, provided that the destined exclusively to the lease during the entire period in which it is granted its use or temporary enjoyment.
Amended paragraph DOF 11-30-2016

XIV.
Losses derived from the disposal, as well as fortuitous events or force majeure, of the assets whose investment is not deductible in accordance with the provisions of this Law.
In the case of airplanes, the losses derived from their disposal, as well as fortuitous events or force majeure, they will only be deductible in the proportional part in which it has been possible deduct the original amount of the investment. The loss will be determined in accordance with the provisions by article 31 of this Law.

XV.
Payments for value added tax or special tax on production and services, that the taxpayer had carried out and the one that transferred. The provisions of this section will not be applied when the taxpayer does not have right to credit the aforementioned taxes that have been transferred or that had paid for the importation of goods or services, corresponding to deductible expenses or investments in the terms of this Law.
Nor will the value added tax or the special tax on production and services, which would have transferred to the taxpayer or the one who had paid on the occasion of the importation of goods or services, when the expenditure that gave rise to the transfer or payment is not deductible under the terms of this Law.

XVI.
Losses derived from merger, capital reduction or liquidation of companies, in which the taxpayer had acquired shares, social shares or certificates of patrimonial contribution of national credit companies.

XVII.
Losses arising from the sale of shares and other securities whose performance is not an interest in the terms of article 8 of this Law. deductible financial losses arising from financial operations derived from capital referred to shares or stock indexes.

The losses referred to in the preceding paragraph may only be deducted against the amount of earnings that, if applicable, the same taxpayer obtains in the fiscal year or in the following ten in the sale of shares and other securities whose performance is not interest in the terms of article 8 of this Law, or in financial operations derived from capital referred to shares or stock indexes. These losses should not exceed amount of such earnings.
Losses will be updated for the period from the month in which they occurred and until the closing month of the same fiscal year. The portion of losses not deducted in a year will be updated for the period from the month of the end of the year in the that was updated for the last time and up to the last month of the fiscal year immediately preceding that in which it will be deducted.
To be able to deduct losses according to this fraction, taxpayers must comply with the following:

to)
In the case of shares that are placed among the general investing public, the loss will be determined by making the adjustments referred to in article 22 of this Law and considering the following:

one.
Proven acquisition cost, the price at which the operation was carried out, always that the acquisition has been made on the Stock Exchange concessioned in the terms of the Securities Market Law. If the acquisition was made outside the

aforementioned Stock Exchange, the lower of the price of the
operation and the average price on the aforementioned Stock Exchange of the day
in which they were acquired.
two.
Income obtained, that obtained from the operation provided they are disposed of in
Stock Exchange concessioned under the terms of the Securities Market Law.
If the sale was made outside of said Exchange, the income will be considered
greater between the price of the operation and the average price on the
Securities mentioned above on the day they were sold.
b)
In the case of corporate parties and actions other than those indicated in subsection
above, the loss will be determined by making the adjustments referred to in article 22
of this Law and considering as income obtained the one that is greater among the agreed
in the transaction in question and the sale price of the shares determined
in accordance with the methodology established in articles 179 and 180 of this Law.
When the operation is carried out with and between related parties, a
study on the determination of the sale price of the shares under the terms of the
Articles 179 and 180 of this Law and considering the elements contained in subsection e)
of section I of article 179 of this Law.
c)
In the case of securities referred to in the previous paragraphs of this section,
provided that in the case of those included in subsection a) they are acquired or disposed of
out of the Stock Exchange concessioned under the terms of the
Securities, the acquirer, in any case, and the transferor, when there is a loss, must
present notice within ten days following the date of the operation and, in its
case, the study on the sale price of the shares referred to in the last paragraph
of the previous paragraph.

d)
In the case of securities other than those mentioned in the preceding paragraphs of
this article, authorization must be requested from the corresponding tax authority to
deduct the loss. The authorization referred to in this subsection will not be necessary when
they are institutions that make up the financial system.
XVIII. Expenses made abroad pro rata with those who are not taxpayers of the
income tax in the terms of Titles II or IV of this Law.
XIX.
Losses obtained in derivative financial operations and operations
referred to in article 21 of this Law, when they are celebrated with individuals or
legal entities resident in Mexico or abroad, who are related parties in the
terms of article 179 of this Law, when the agreed terms do not correspond to the
that have been agreed with or between independent parties in comparable operations.
XX.
91.5% of consumption in restaurants. For the difference to be deducted, the
Payment must invariably be made by credit, debit or service card, or
through the electronic purses authorized by the Administration Service
Tax. Consumption in restaurants that meet the requirements will be 100% deductible
of section V of this article without exceeding the limits established in said section.
In no case will consumption in bars be deductible.
XXI.
The expenses in dining rooms that by their nature are not available to all
Company workers and even when they are, they exceed an amount equivalent to
a general daily minimum wage of the taxpayer's geographic area for each worker who
make use of them and for each day the service is provided, in addition to the fees
recovery paid by the worker for this concept.
The limit established by this fraction does not include expenses related to the provision of the
dining room service as they are, the maintenance of laboratories or specialists who study

the quality and suitability of the food served in the dining rooms referred to in the paragraph previous.

XXII. Payments for customs services, other than customs broker fees and expenses incurred by said agents or the legal entity constituted by said agents customs under the terms of the Customs Law.

XXIII. Payments made to related parties or through a structured agreement, when the your counterpart's income is subject to preferential tax regimes.

This fraction will also be applicable when the payment is not considered income subject to a preferential tax regime, if the direct or indirect recipient of the same, uses its amount to make other deductible payments to another member of the group or under an agreement structured, which are considered income subject to preferential tax regimes. The provided above will be applicable regardless of whether the payment made by the recipient is made prior to the payment made by the taxpayer. The foregoing is presumed, except Proof to the contrary, when said recipient makes deductible payments that are considered for its counterpart income subject to preferential tax regimes, if the amount of the same it is equal to or greater than 20% of the payment made by the taxpayer. In this case, it will not be deductible the amount equivalent to the deductible payment made by the recipient that is considered an income subject to a preferential tax regime. The provisions above will be calculated regardless of the number of transactions involved, and will be applicable only for operations carried out between members of the same group or by virtue of an agreement structured. The Tax Administration Service will issue general rules for

regulate the interaction of the application of this paragraph, with similar rules contained in the foreign legislation that deny the deduction of payments made to tax regimes preferred or by virtue of being subject to hybrid mechanisms.

This fraction will not be applicable when the payment that is considered an income subject to a preferential tax regime, derived from the exercise of the business activity of the recipient of the himself, provided it is shown that he has the necessary personnel and assets to carry out said activity. This paragraph will only be applicable when the recipient of the payment has its seat of effective management and is incorporated in a country or jurisdiction with the that Mexico have a comprehensive information exchange agreement.

The provisions of the previous paragraph will not be applicable, when the payment is considered an income subject to a preferential tax regime due to a hybrid mechanism. For purposes of this fraction, it is considered that there is a hybrid mechanism, when the tax legislation national and foreign characterize differently a moral person, legal entity, income or the owner of the assets or a payment, and resulting in a deduction in Mexico and that all or part of the payment is not taxed abroad.

Nor shall the provisions of the preceding paragraph be applicable, when the payment is attributed to a permanent establishment or branch of a member of the group or by virtue of a structured agreement, provided that said payment is not taxed in the country or jurisdiction of tax residence of the recipient of the same, or where it is located said permanent establishment or branch.

The provisions of the preceding paragraph will not be applicable to payments made by the taxpayer to one of its partners or shareholders, when the tax legislation of the country or jurisdiction where the latter reside considers said income non-existent or not taxable by virtue of the taxpayer being considered as fiscal transparent for effects of said legislation. This paragraph will only be applicable when the recipient of the payment accumulate the income generated by the taxpayer in the proportion proportional to his participation and provided that these are not considered as income subject to regimes preferred prosecutors. Notwithstanding the foregoing, if the total amount of payments made to which referred to in this paragraph, exceeds the total amount of the referred income of the taxpayer that have been accumulated by the recipient of the payment, the difference will not be deductible. If it is generated a non-deductible amount in the year due to different moments in the accumulation of income between the taxpayer and its partners or shareholders, said amount may be deducted in the terms provided by the general rules issued by the Service for this purpose of Tax Administration.

The provisions of this section will not be applied in the proportion that the payment is taxed indirectly due to the application of article 4-B or Chapter I of Title VI of this Law, or similar provisions contained in foreign tax legislation in the terms established by the general rules issued by the Administration Service Tax. Nor will the provisions of this section be applicable, when the payment is subject to the withholding rate established in article 171 of this Law. What is stated in this paragraph will not be applicable in the case established in the fifth paragraph of this section.
For the purposes of this section, a structured agreement is considered, any agreement in the that the taxpayer or one of its related parties participates, and whose consideration is find based on payments made to preferential tax regimes that favor the taxpayer or one of its related parties, or when based on the facts or circumstances it can be concluded that the agreement was made for this purpose.

For the purposes of this fraction, it is considered that two members are in the same group when one of them has effective control of the other, or when a third party has the effective control of both. Effective control will be considered as indicated in article 176 of this Law, regardless of the tax residence of the parties involved.
Fraction reformed DOF 12-09-2019

XXIV. Payments of initial amounts for the right to acquire or sell, goods, currency, shares or other securities that are not listed on recognized markets, in accordance with established by article 16-C of the Federal Tax Code, and that there was no exercised, provided that they are contracting parties that are related in the terms of Article 179 of this Law.

XXV. The restitution made by the borrower for an amount equivalent to the rights assets of the securities received on loan, when such rights are collected by the borrowers of the securities.

XXVI. The amounts that have the character of participation in the taxpayer's profit or are conditional on obtaining it, whether they correspond to workers, members of the board of directors, bondholders or others.

XXVII. The interests that derive from the amount of the taxpayer's debts that exceed three times its stockholders' equity that come from debts contracted with resident related parties abroad in the terms of article 179 of this Law.

To determine the amount of debts that exceed the limit indicated in the previous paragraph, It will be subtracted from the annual average balance of all the taxpayer's debts that accrue interest at your expense, the amount that results from multiplying by three the quotient obtained to divide by two the sum of the stockholders' equity at the beginning and at the end of the fiscal year.

When the annual average balance of the taxpayer's debts contracted with parts related residents abroad is less than the amount in excess of the debts to referred to in the preceding paragraph, interest will not be fully deductible accrued on those debts. When the annual average balance of debts contracted with related parties residing abroad is greater than the amount in excess before referred, will not be deductible the interests accrued by said debts contracted with related parties residing abroad, only for the amount resulting from multiply those interests by the factor obtained from dividing the excess amount by said balance.

For the purposes of the two previous paragraphs, the average annual balance of all debts of the taxpayer who accrue interest at his expense is determined by dividing the sum of the balances of these debts on the last day of each month of the fiscal year, enter the number months of the year, and the annual average balance of debts contracted with related residents abroad is determined in the same way, considering the balances of these last debts on the last day of each of the months of the year.

Taxpayers may choose to consider as stockholders' equity for the year, for the effects of determining the amount in excess of your debts, the amount that results from adding the beginning and end balances of the fiscal year in question of your contributed capital accounts, net tax profit and reinvested net tax profit and divide the result of that sum by two.

Those who choose this option must continue to apply it for a period of no less than five

exercises counted from the one in which they choose it. Taxpayers who do not apply the financial reporting standards in determining their stockholders' equity, will consider

as stockholders' equity for the purposes of this fraction, the capital integrated in the form described in this paragraph.

They will not be included within the debts that accrue interest borne by the taxpayer for the calculation of the amount in excess of them to triple their stockholders' equity, those contracted by the members of the financial system in carrying out the operations of their purpose and those contracted for the construction, operation or maintenance of productive infrastructure linked to strategic areas for the country or for the generation of electricity.

Amended paragraph DOF 11-18-2015

The limit of three times the stockholders' equity that determines the excess amount of the debts to which referred to, this fraction could be expanded in cases in which taxpayers verify that the activity they carry out requires in itself greater leverage and obtain resolution in this regard in the terms indicated in article 34-A of the Fiscal Code of the Federation.

Regardless of the provisions of this section, the provisions of articles 11 and 179 of this Law.

XXVIII. Advances for purchases of goods, raw materials, products semi-finished and finished or for expenses related directly or indirectly to the production or provision of services referred to in article 39 of this Law.

Advances will not be part of the cost of what is sold referred to in section II of the Article 25 of this Law.

For the purposes of this fraction, the total amount of acquisitions or expenses is will be deducted in the terms of Section III of Title II of this Act, provided that there is with the tax receipt that covers the entire operation for which the advance.

XXIX. Payments made by the taxpayer that are also deductible for a member of the same group, or for the same taxpayer in a country or jurisdiction where it is also considered tax resident. If the taxpayer is a resident abroad with permanent establishment in national territory, this section will also be applicable when the payment is deductible for the resident abroad in his country or jurisdiction of residence fiscal.

The provisions of this section will not be applicable when the member of the same group or the resident abroad, referred to in the previous paragraph, accumulate the income generated by the taxpayer in the proportion proportional to their participation. In the event that the taxpayer is also considered a tax resident in another country or jurisdiction, the provisions in this fraction it will not be applicable provided that the income taxed in Mexico is also accumulate in the other country or jurisdiction. Notwithstanding the foregoing, if the total amount of payments made to which this fraction refers, exceeds the total amount of the income of the taxpayer that have been accumulated by the aforementioned subjects, the amount corresponding to said difference will be non-deductible in proportion to your participation. Whether generates a non-deductible amount in the year due to different moments in the accumulation of income between the taxpayer and the member of the same group or resident in abroad, said amount may be deducted under the terms provided by the rules of general character issued for this purpose by the Tax Administration Service.

What is stated in section XXIII of this article will be applicable for the purpose of determining whether two members are in the same group.

Fraction reformed DOF 12-09-2019

XXX.

Payments that in turn are exempt income for the worker, up to the amount result of applying the factor of 0.53 to the amount of said payments. The factor to which this refers paragraph will be 0.47 when the benefits granted by taxpayers in favor of their workers that in turn are exempt income for said workers, in the exercise of in question, do not decrease with respect to those granted in the immediately preceding fiscal year.

XXXI. (It is repealed).

Fraction repealed DOF 12-09-2019

XXXII. The net interest for the year that exceeds the amount that results from multiplying the profit tax adjusted by 30%.

This fraction will only be applicable to taxpayers whose interests accrued during the exercise derived from their debts exceed $ 20,000,000.00. This amount will apply jointly to all legal entities subject to this Title and establishments permanent residents of foreign residents who belong to the same group or who are related parties. The group established in the last paragraph of the Article 24 of this Law. This amount will be distributed among the members of the group or related parties, in the proportion of cumulative income generated during the previous year by the taxpayers to whom this fraction applies.

The net interest for the year will correspond to the amount that results from subtracting the total the interests accrued during the year that derive from the taxpayer's debts, the total of accrued interest income during the same period and the amount indicated in the previous paragraph. This fraction will not be applicable when the amount of interest accrued is equal to or greater than the amount of accrued interest.

The adjusted tax profit will be the amount that results from adding to the tax profit indicated in section I of article 9 of this Law, the total interest accrued during the fiscal year that derive from the taxpayer's debts, as well as the total amount deducted in the year for concept of fixed assets, deferred expenses, deferred charges and expenditures made in pre-operational periods in accordance with this Law and other tax provisions.

The adjusted tax profit will be determined even when a tax profit of in accordance with section I of article 9 of this Law or a tax loss is generated during the exercise in accordance with the first paragraph of article 57 of the same order. In In the event that a tax loss is generated, the amount thereof will be subtracted from the concepts indicated in the previous paragraph. When the amount of the adjusted tax profit is zero or in a negative number, the deduction of the totality of the interests in charge of the taxpayer, except for the amount that is not subject to this fraction.

For the purposes of the previous paragraphs, the total interest accrued during the exercise derived from taxpayer debts, only includes deductible amounts of in accordance with this Law. Likewise, the total interest income only includes the amounts that are taxed during the same fiscal year in terms of this Law.

For purposes of the calculation indicated in this fraction, the amount of the adjusted tax profit and the interest income from foreign sources will only be included in these concepts for the same proportion that the tax established by this Law must be paid, after reduce foreign income taxes credited in terms of article 5 of this Law. The accumulated income and deductible expenditures for purposes of determining the

tax established in articles 176 and 177 of this Law, are not included within the calculations established in this fraction.

For the purposes of this fraction, the foreign exchange gains or losses accrued by the fluctuation of foreign currency will not have the interest treatment, unless they derive from an instrument whose performance is considered interest. Nor will it be considered interest For the purposes of this section, the consideration for acceptance of a guarantee, unless relate to an instrument whose performance is considered interest.

The amount of non-deductible interest will be determined by subtracting the net interest of the exercise, the limit determined according to this fraction. If the result of this calculation is zero or negative, the deduction of all the accrued interest will be allowed

of the taxpayer in accordance with this section.
The amount of net interest for the year that is not deductible in accordance with this fraction, may be deducted during the following ten years until exhausted. The amount no deducted in the following ten years, it will not be deductible. Said net interest pending deduction, will have to be added to the net interest of the following year and the The resulting amount must comply with the provisions of this same fraction. Is considered that the first interests to be deducted are those corresponding to previous years.
For the purposes of this paragraph, the same rules indicated in article 57 of this Law, unless something different is expressly indicated in this section. The provisions in This paragraph will only be applicable if the taxpayer keeps a record of the net interest pending deduction, which is available to the tax authority.
The provisions of this section will not be applicable to interest derived from debts. contracted to finance public infrastructure works, as well as to finance constructions, including for the acquisition of land where the same, located in national territory; to finance projects for exploration, extraction, transportation, storage or distribution of oil and hydrocarbons solid, liquid or gaseous, as well as for other projects of the extractive industry and for the generation, transmission or storage of electricity or water. This fraction will not be applicable to public debt yields. Income derived from activities indicated in this paragraph will have to be reduced from the adjusted tax profit calculated from compliance with this fraction.
What is indicated in this section will not be applicable to productive State companies, nor to members of the financial system in carrying out the operations of their purpose.
The provisions of this section will only be applicable when the amount of interest does not deductibles determined in accordance with the preceding paragraphs is higher than the determined in accordance with section XXVII of this article, in which case, said fraction will not be applicable.
What is indicated in this section may be determined, in the case of companies belonging to the same group in a consolidated manner in the terms established by the rules of character general statement issued by the Tax Administration Service.
The calculation indicated in this section will be carried out at the end of the fiscal year in question and it will be reflected in the corresponding annual declaration.
Fraction added DOF 12-09-2019

The non-deductible items referred to in this Law must be considered in the fiscal year in which the disbursement is made and not in that year in which they are part of the cost of what is sold.
Article 29. Reserves for pension funds or personnel retirement, complementary to those established by the Social Security Law and seniority premiums, shall be adjusted to the following rules:
I.
They must be created and calculated in the terms and with the requirements established by the Regulation of this Law and distributed evenly in ten exercises. This calculation must be carried out every fiscal year in the month in which the reserve was constituted.
II.
The reserve must be invested by at least 30% in government-owned securities Federal registered in the National Registry of Securities or in shares of investment funds in Debt instruments. The difference must be invested in securities approved by the Commission National Banking and Securities, as an investment object of the technical reserves of the insurance institutions, or in the acquisition or construction and sale of houses for Taxpayer workers who have the characteristics of social housing, or in loans for the same purposes, in accordance with the regulations, or in certificates of participation issued by trust institutions with respect to the trusts referred to in article 188 of this Law, provided that in this case the Total investment does not exceed 10% of the reserve referred to in this article.
Amended paragraph DOF 11-18-2015
Investments that, where appropriate, are made in securities issued by the company itself or by

companies that are considered related parties, may not exceed 10 percent of the
total amount of the reserve and provided that they are values approved by the Commission
Nacional Bancaria y de Valores in the terms of the previous paragraph.
For the purposes of the previous paragraph, it is not considered that two or more people are parties
related, when the direct or indirect participation of one in the capital of the other does not
exceeds 10% of the total subscribed capital and provided that it does not participate directly or
indirectly in its administration or control.

III.

The assets that make up the fund must be assigned in an irrevocable trust, in the institution of
credit authorized to operate in the Republic, or be managed by institutions or
mutual insurance companies, by brokerage houses, investment fund operators or
by fund managers for retirement, with concession or authorization to operate in the
country, in accordance with the general rules issued by the Administration Service
Tax. The returns obtained from the investment are part of the
fund and must remain in the irrevocable trust; only the goods and
investment returns for the purposes for which the fund was created.

Fraction amended DOF 11-18-2015

IV.

The investments that make up the fund must be valued each year at market price, in
the month in which the reserve was constituted, except for investments in loans for
acquisition or construction of low-income housing, in the latter case the
unpaid balance of the loan granted.

V.

Contributions may not be deducted when the value of the fund is sufficient to meet
with the obligations established in accordance with the pension or retirement plan.

SAW.

The taxpayer may only dispose of the goods and values referred to in the
fraction II of this article, for the payment of pensions or retirements and premiums of

seniority to staff. If you have them or their returns, for various purposes,
will cover the respective amount imposed at the rate established in article 9 of this
Law.
The provisions of sections II and III of this article will not be applicable if the fund is managed by
a retirement fund manager and the resources of the same are invested in a society of
specialized investment of funds for retirement.

Article 30. Taxpayers who carry out works consisting of real estate developments or
subdivisions of lots, those that enter into contracts for real estate or manufacturing of goods of
fixed asset of long manufacturing process and tourism service providers of the time system
shared, they will be able to deduct the estimated expenses related to the direct and indirect costs of those
works or the provision of the service, in the years in which they obtain the income derived from the
themselves, instead of the deductions established in articles 19 and 25 of this Law, which correspond
to each of the works or the provision of the service, mentioned. The estimated expenditures are
determined for each work or for each property from which the income for the provision of
services referred to in this article, multiplying the cumulative income in each fiscal year that
derive from the work or from the provision of the service, by the total deduction factor that results from dividing the
sum of the direct and indirect costs estimated at the beginning of the fiscal year, or of the work or provision
of the service in question, enter the total income that corresponds to said estimate on the same date,
in accordance with the provisions of this paragraph.
They will not be considered within the estimation of direct and indirect costs referred to in the
previous paragraph, the deduction of investments and remuneration for the provision of services
subordinate personnel, directly related to the production or provision of services,
which will be deducted in accordance with the provisions of Section III of this Chapter or operating expenses
nor financial, which will be deducted in the terms established in this Law. Taxpayers who
are dedicated to the provision of the timeshare tourist service may consider within the
estimation of direct and indirect costs, deduction of investments corresponding to
buildings destined to the provision of said services, in the terms of article 31 of this Law.

At the end of each fiscal year, taxpayers must calculate the total deduction factor to which they
The first paragraph of this article refers to each work or property from which the
income from the provision of timeshare services, as the case may be, with the data that
have to that date. This factor will be compared at the end of each exercise with the factor used in the exercise itself.
year and in previous years, which corresponds to the work or the provision of the service
try. If the comparison results in the deduction factor corresponding to the end of the exercise of
in question is less than any of the above, the taxpayer must submit returns
complementary, using this lower deduction factor, having to modify the amount of the
Estimated expenses deducted in each of the years in question.
If from the comparison referred to in the previous paragraph, it turns out that the total deduction factor at
end of the year is more than 5% lower than that which would have been determined in the year itself or in the
above, the corresponding surcharges will be paid, where applicable.
In the year in which the income related to the work or the provision of the
service in question, taxpayers will compare the expenditures made corresponding to
the direct and indirect costs referred to in the first paragraph of this article, without considering, in their
case, those indicated in the second paragraph of this same article, during the period elapsed since
the start of the work or the provision of the service until the year in which they finish accumulating
said income, against the total of the estimated deducted in the same period in the terms of this
article, which correspond in both cases to the same work or to the property from which the
income from the provision of the service. To make this comparison, taxpayers will update

the estimated disbursements and those made in each fiscal year, from the last month of the fiscal year in which
were deducted or in which they were made, as the case may be, and until the last month of the first half of the
year in which the income related to the work or the provision of the service is completed
tourist timeshare system. The providers of the tourist service of the time system
will be considered as expenditures made by the investments corresponding to the
properties from which the income from the provision of said services derives, the original amounts of
the investments that are verified with the documentation that meets the requirements indicated by the
tax provisions.
If from the comparison referred to in the previous paragraph, it turns out that the total of expenditures
deducted updated estimates exceed those updated, the difference will be accumulated to the
income of the taxpayer in the fiscal year in which the income related to the
work or the provision of the service in question.
For the purposes of the provisions of the two preceding paragraphs, in the case of the provision of the
tourist service of the timeshare system, it will be considered that the
income related to the provision of the service, in the year in which any of the following occurs
assumptions: 90% of the payment or the agreed consideration had been received, or they had
five years since the work or the provision of the service referred to in this article began.
If from the comparison referred to in the fifth paragraph of this article, it turns out that the total of the
Estimated deducted outlays exceed by more than 5% those made, both updated, on the
surplus, the corresponding surcharges will be calculated from the day it was presented or owed
submit the statement for the year in which the estimated expenditures were deducted. These
Surcharges will be found out together with the declaration in question.
Taxpayers who exercise the option indicated in this article must submit notice to the
tax authorities, in which they state that they opt for the provisions of this article, for each of the
the works or by the property from which the income for the provision of the service is derived, within the
fifteen days after the start of the work or the conclusion of the contract, as appropriate. Once
Once this option is exercised, it cannot be changed. Taxpayers must also submit the
information established by the Tax Administration Service through general rules.

SECTION II
OF INVESTMENTS

Article 31. Investments may only be deducted by applying, in each year,
of the maximum percentages authorized by this Law, on the original amount of the investment, with the
limitations on deductions that, where appropriate, establish this Law. In the case of irregular exercises,
the corresponding deduction will be made in the percentage that represents the number of months

of the fiscal year in which the asset has been used by the taxpayer, with respect to twelve months. When the good begins to be used after the exercise has started and in which its deduction, this will be made with the same rules that apply for irregular exercises.
The original amount of the investment includes, in addition to the price of the asset, the actual taxes paid on the occasion of the acquisition or importation of the same with the exception of the value tax aggregate, as well as expenditures for duties, countervailing duties, freight, transportation, haulage, insurance against risks in transportation, handling, commissions on purchases and fees to customs agents. In the case of investments in automobiles, the original amount of the Investment also includes the amount of investments in armor equipment.

When the assets are acquired due to the merger or division of companies, it will be considered as Acquisition date the one corresponding to the merged company or the spin-off.
The taxpayer may apply for hundreds less than those authorized by this Law. In this case, the The chosen percentage will be mandatory and may be changed, without exceeding the maximum authorized. In the case of second and subsequent changes must elapse at least five years from the last change;
When the change is to be made before the expiration of said period, the requirements established by the Regulations of this Law.
Investments will begin to be deducted, at the taxpayer's choice, from the year in which they are start using the goods or from the following year. The taxpayer may not initiate the Deduction of investments for tax purposes, from the beginning of the terms referred to this paragraph. In the latter case, you may do so later, losing the right to deduct the amounts corresponding to the years elapsed since the deduction could be made according to this article and until it starts, calculated applying the maximum percentages authorized by this Law.
When the taxpayer disposes of the assets or when they are no longer useful to obtain the Income, will deduct, in the year in which this occurs, the part not yet deducted. In the event that assets cease to be useful to obtain income, the taxpayer must maintain without deduction a weight on your records. The provisions of this paragraph are not applicable to the cases indicated in the paragraphs penultimate and last of this article.
Taxpayers will adjust the deduction determined in the terms of the first and second paragraphs sixth of this article, multiplying it by the update factor corresponding to the period understood from the month in which the property was acquired and until the last month of the first half of the period in which the asset has been used during the fiscal year for which the deduction is made.
When the number of months included in the period in which the good has been used in the year, the last month of the first half of said period will be considered immediately prior to the one corresponding to the middle of the period.
To determine the gain from the sale of assets whose investment is partially deductible In the terms of sections II and III of article 36 of this Law, the difference between the original amount of the deductible investment reduced by the deductions made on said amount and the price at which the goods are sold.
In the case of assets whose investment is not deductible in the terms of sections II, III and IV of the Article 36 of this Law, the price obtained from its sale will be considered as profit.
Article 32. For the purposes of this Law, fixed assets, expenses and deferred charges and expenditures made in pre-operational periods, in accordance with the following concepts:
Fixed assets is the set of tangible assets that taxpayers use to carry out their activities and that are demerited by the use in the service of the taxpayer and by the passage of time. The acquisition or manufacture of these goods will always have the purpose of using them. for the development of the taxpayer's activities, and not to be disposed of within the normal course of its operations.
Deferred expenses are intangible assets represented by goods or rights that allow reducing operating costs, improve the quality or acceptance of a product, use, enjoy or exploit a good, for a limited period, less than the duration of the activity of the legal entity. They are also considered

deferred expenses intangible assets that allow the exploitation of public domain assets or the provision of a concessioned public service.

Deferred charges are those that meet the requirements indicated in the preceding paragraph, except for the relating to the exploitation of public domain assets or the provision of a public service concessioned, but whose benefit is for an unlimited period that will depend on the duration of the activity of the legal person.

Disbursements made in pre-operational periods are those that are aimed at investigating and development, related to the design, elaboration, improvement, packaging or distribution of a product, as well as with the provision of a service; provided that payments are made before that the taxpayer dispose of their products or provide their services, constantly. When it comes to extractive industries, these expenditures are those related to exploration for the location and quantification of new deposits that can be exploited.

Article 33. The maximum authorized percentages in the case of deferred charges and expenses, as well as For expenditures made in pre-operational periods, they are as follows:

I.

5% for deferred charges.

II.

10% for expenditures made in pre-operational periods.

III.

15% for royalties, for technical assistance, as well as for other deferred expenses, except of those indicated in section IV of this article.

IV.

In the case of intangible assets that allow the exploitation of goods in the public domain or the provision of a concessioned public service, the maximum percentage will be calculated dividing the unit by the number of years for which the concession was granted, the

The quotient thus obtained will be multiplied by one hundred and the product will be expressed in percent.

In the event that the benefit of the investments referred to in sections II and III of this article is specified in the same fiscal year in which the disbursement was made, the deduction may be made in its entirety in said year.

Article 34. The maximum authorized percentages, in the case of fixed assets by type of good, are the following:

I.

In the case of constructions:

a) 10% for properties declared as archaeological, artistic, historical or patrimonial, in accordance with the Federal Law on Monuments and Archaeological Zones, Artistic and Historical, which have the restoration certificate issued by the National Institute of Anthropology and History or the National Institute of Fine Arts.

b) 5% in all other cases.

II.

In the case of railways:

a) 3% for train fuel supply pumps.

b) 5% for railways.

c) 6% for railway cars, locomotives, harmonics and autoharmons.

d) 7% for machinery for road graders, nailers, track grinders, motor to lift the track, remover, inserter and drill of sleepers.

e) 10% for communication, signaling and remote control equipment.

III.

10% for office furniture and equipment.

IV.
6% for boats.
V.
In the case of airplanes:
a) 25% for those dedicated to agricultural aerial spraying.
b) 10% for others.
SAW.
25% for cars, buses, cargo trucks, tractors, forklifts and
trailers.
VII.
30% for desktop and laptop personal computers; servers; printers, readers
optics, plotters, barcode readers, digitizers,
external storage and computer network hubs.
VIII.
35% for dies, dies, molds, dies and tooling.
IX.
100% for livestock and vegetables.
X.
In the case of telephone communications:
a) 5% for transmission towers and cables, except fiber optics.
b) 8% for radio systems, including transmission and handling equipment that uses the
radio spectrum, such as digital microwave radio transmission or
analog, microwave towers and waveguides.
c) 10% for equipment used in transmission, such as internal plant circuits that
They are not part of the switching and whose functions are focused on the trunks that
arrive at the telephone exchange, includes multiplexers, concentrator equipment and routers.
d) 25% for telephone exchange equipment intended for switching calls from
technology other than electromechanical.
e) 10% for others.
XI.
In the case of satellite communications:
a) 8% for the satellite segment in space, including the main body of the satellite,
transponders, antennas for the transmission and reception of communications
digital and analog, and monitoring equipment on the satellite.
b) 10% for satellite equipment on the ground, including antennas for transmission and
reception of digital and analog communications and equipment for monitoring the
satelite.

XII.
100% for adaptations made to facilities that involve additions or improvements to the
fixed assets, provided that said adaptations are intended to facilitate people with
disability referred to in article 186 of this Law, access and use of the facilities
of the taxpayer.
XIII.
100% for machinery and equipment for the generation of energy from sources
renewable or efficient electricity cogeneration systems.
For the purposes of the preceding paragraph, renewable sources are those that by their nature or
through proper use they are considered inexhaustible, such as energy
solar in all its forms; the eolic energy; hydraulic energy, both kinetic and
potential, of any natural or artificial body of water; the energy of the oceans in their
different ways; geothermal energy, and energy from biomass or from
waste. Likewise, generation is considered the successive conversion of the energy of the
renewable sources in other forms of energy.
The provisions of this section will be applicable provided that the machinery and equipment are
are in operation or functioning for a minimum period of 5 immediate years
following the year in which the deduction is made, except in the cases referred to in the

Article 37 of this Law. Taxpayers who fail to comply with the minimum term established in this paragraph, should cover, where appropriate, the corresponding tax for the difference that result between the amount deducted according to this fraction and the amount that should have been deducted in each year in the terms of this article or article 35 of this Law, if there has been no applied the 100% deduction. For these purposes, the taxpayer must submit Complementary statements for each of the corresponding exercises, at the latest within the month following that in which the deadline established in this fraction, having to cover the surcharges and the corresponding update, from the date on the the deduction was made and up to the last day the machinery was operated or operated and equipment.

XIV.

25% for conventional bicycles, bicycles and motorcycles whose propulsion is through rechargeable electric batteries.

Fraction added DOF 11-30-2016

Article 35. For machinery and equipment other than those indicated in the previous article, The following percentages will apply, according to the activity in which they are used:

I.

5% in the generation, conduction, transformation and distribution of electricity; in grinding of grains; in the production of sugar and its derivatives; in the manufacture of oils groceries; in maritime, river and lake transport.

II.

6% in the production of metal obtained in the first process; in the manufacture of products tobacco and natural charcoal derivatives.

III.

7% in the manufacture of pulp, paper and similar products.

Reformed fraction DOF 11-30-2016

IV.

8% in the manufacture of motor vehicles and their parts; in the construction of railways and ships; in the manufacture of metal products, machinery and instruments professionals and scientists; in the manufacture of food and beverage products, except grains, sugar, edible oils and derivatives.

V.

9% in the tanning of leather and the manufacture of leather goods; in the production of products chemical, petrochemical and pharmacobiological; in the manufacture of rubber products and plastic; in printing and graphic publishing.

SAW.

10% in electric transport; in fixed infrastructure for transportation, storage and hydrocarbon processing, on well drilling rigs and vessels, and hydrocarbon processing and storage vessels.

Reformed fraction DOF 11-30-2016

VII.

11% in the manufacture, finishing, dyeing and printing of textile products, as well as garments for the dress.

VIII.

12% in the mining industry; in aircraft construction and in land transportation of cargo and passengers. The provisions of this section will not be applicable to machinery and equipment. indicated in section II of this article.

IX.

16% in air transport; in the transmission of communication services provided by telegraphs and by radio and television stations.

X.

20% in restaurants.

XI.

25% in the construction industry; in agriculture, livestock, forestry and fishing.

XII.
35% for those destined directly to the research of new products or development of technology in the country.
XIII.
50% in the manufacture, assembly and transformation of magnetic components for discs hard drives and electronic cards for the computer industry.
XIV.
10% in other activities not specified in this article.
In the event that the taxpayer engages in two or more activities than those indicated in this article, the percentage that corresponds to the activity in which you have obtained more income in the immediately preceding fiscal year.
Article 36. The deduction of investments will be subject to the following rules:
I.
Repairs, as well as adaptations to the facilities will be considered investments provided they involve additions or improvements to fixed assets.
In no case will conservation expenses be considered investments, maintenance and repair, which are provided in order to maintain the property in question in operating condition.
II.
Investments in automobiles will only be deductible up to an amount of $ 175,000.00.
In the case of investments made in automobiles whose propulsion is through batteries rechargeable electric cars, as well as electric cars that also have a internal combustion or hydrogen-powered engine, will only be deductible up to a amount of $ 250,000.00.
Amended paragraph DOF 11-18-2015, 11-30-2016

The provisions of this section will not be applicable in the case of taxpayers whose activity consists of the granting of the temporary use or enjoyment of automobiles, as long as the used exclusively for said activity.
III.
Investments in houses and dining rooms, which by their nature are not disposition of all company workers, as well as in airplanes and boats that do not have a concession or permission from the Federal Government to be exploited commercially, they will only be deductible in the cases that meet the requirements indicated in the Regulation of this Law. In the case of airplanes, the deduction will be calculated considering as maximum original amount of the investment, an amount equivalent to $ 8,600,000.00.
In the case of taxpayers whose preponderant activity consists of granting the temporary use or enjoyment of airplanes or automobiles, may make the total deduction of the amount original investment of the plane or automobile in question, except when said taxpayers grant the use or temporary enjoyment of airplanes or automobiles to another taxpayer, when any of them, or their partners or shareholders, are in turn partners or shareholders of the other, or there is a relationship that in fact allows one of them to exercise a preponderant influence in the operations of the other, in which case the deduction is determined in the terms of the first paragraph of this fraction, in the case of airplanes and in the terms of section II of this article in the case of automobiles.
Investments in recreational houses will in no case be deductible.
In the case of legal entities that have chosen to pay taxes under the terms of Chapter VI of Title II of this Law, they may not apply the deduction referred to in this section in the case of investments in aircraft that do not have a concession or permission from the Federal Government to be exploited commercially.
IV.
In the cases of assets acquired by merger or division of companies, the values subject to deduction should not be higher than the values pending deduction in the company merged or split, as appropriate.
V.
The commissions and expenses related to the issuance of obligations or any other

title of credit, placed among the general investing public, or any other title of credit
of those indicated in article 8 of this Law, will be deducted annually in proportion to the
payments made to redeem said obligations or titles, each year. When the
Obligations and titles referred to in this section are redeemed through a single payment, the
Commissions and expenses will be deducted in equal parts during the years that elapse
until payment is made.

SAW.

The constructions, installations or permanent improvements in tangible fixed assets, property
of third parties, that in accordance with the lease or concession contracts
respective are for the benefit of the owner and have been made from the date of
execution of the aforementioned contracts, will be deducted in the terms of this Section.
When the termination of the contract occurs without deductible investments having been
fiscally redeemed, the value to be redeemed may be deducted in the statement of the fiscal year
respective.

VII.

In the case of royalties, the deduction may be made in the terms of section III of the
Article 33 of this Law, only when they have been effectively paid.

Article 37. Losses of assets of the taxpayer due to unforeseeable circumstances or force majeure, which are not reflected in the inventory, they will be deductible in the year in which they occur. The loss will be equal to

amount pending deduction on the date it is incurred. The amount recovered will be accumulated in
the terms of article 18 of this Law.
When fixed assets not individually identifiable are lost due to unforeseeable circumstances or force majeure or
cease to be useful, the pending amount to be deducted from said assets will be applied considering that the
The first assets to be acquired are the first to be lost.
When the taxpayer reinvests the amount recovered in the acquisition of natural goods
analogous to those that lost, or, to redeem liabilities for the acquisition of said assets, only
will accumulate the part of the recovered amount not reinvested or not used to redeem liabilities. The
The reinvested amount that comes from the recovery can only be deducted by applying the
percent authorized by this Law on the original amount of the investment of the asset that was lost and up to the
amount that was pending deduction from this amount on the date of suffering the loss.
If the taxpayer invests additional amounts to those recovered, it will consider these as a
different investment.
The reinvestment referred to in this precept must be made within the following twelve months
counted from when recovery is obtained. In the event that the amounts recovered are not
reinvested or not used to redeem liabilities, within that period, they will be accumulated with other income
obtained in the year in which the term ends.
Taxpayers may request authorization from the tax authorities, so that the specified period
in the previous paragraph it can be extended for another equal period.
The recovered amount not reinvested within the period indicated in the fifth paragraph of this article, is
will be adjusted by multiplying it by the update factor corresponding to the period from the
month in which the recovery was obtained and until the month in which it is accumulated.
When the number of months included in the period in which the good has been
used in the year, the last month of the first half of said period will be considered
immediately prior to the one corresponding to the middle of the period.

Article 38. In the case of financial leasing contracts, the lessee will consider as
original amount of the investment, the amount that has been agreed as the value of the asset in the contract
respective.
When any of its options is used in financial leasing contracts, for the
deduction of investments related to such contracts the following will be observed:

I.

If you choose to transfer ownership of the property that is the object of the contract by paying a
determined amount, or, by extending the contract for a certain period, the amount of the
option will be considered a complement to the original amount of the investment, so it will be deducted
in the percentage that results from dividing the amount of the option by the number of years that
are missing to finish deducting the original amount of the investment.

II.
If participation is obtained by the sale of the goods to third parties, it must be considered as a deductible the difference between the payments made and the amounts already deducted, minus the income obtained from participating in the sale to third parties.

SECTION III
OF THE COST OF WHAT IS SOLD

Article 39. The cost of the merchandise that is sold, as well as that of those that make up the inventory end of the year, will be determined according to the absorbing costing system on the basis of costs historical or predetermined. In any case, the cost will be deducted in the year in which the Income derived from the sale of the assets in question.

Taxpayers who carry out commercial activities that consist of the acquisition and sale of merchandise, will consider only the following within the cost:

to)
The amount of merchandise purchases, decreased with the amount of returns, discounts and rebates, on them, made in the year.

b)
The expenses incurred to acquire and leave the merchandise in a condition to be disposed of.

Taxpayers who carry out activities other than those indicated in the second paragraph of this item, they will only consider the following within the cost:

to)
Acquisitions of raw materials, semi-finished products or finished products, decreased with returns, discounts and bonuses, on them, made in exercise.

b)
Remuneration for the provision of subordinate personal services, related directly with the production or provision of services.

c)
Expenses net of discounts, bonuses or returns, directly related with the production or provision of services.

d)
The deduction of investments directly related to the production of goods or the provision of services, calculated in accordance with Section II, Chapter II, Title II of this law.

When the concepts referred to in the paragraphs of the previous paragraph are indirectly related with production, they will be part of the cost in proportion to the importance they have in said production.

To determine the cost of the exercise, that corresponding to the merchandise not disposed of in the same, as well as that of the production in process, at the close of the fiscal year in question.

Residents abroad with permanent establishment in the country, will determine the cost of merchandise in accordance with the provisions of this Law. Regarding the cost of the merchandise received from the central office or another establishment of the taxpayer located abroad, will be to the provisions of article 27, section XIV of this Law.

To determine the cost of the merchandise sold, the same procedure should be applied in each year for a minimum period of five years and can only be varied by complying with the requirements established in the Regulations of this Law.

In no case will tax effects be given to the revaluation of inventories or the cost of what was sold.

Article 40. Taxpayers who enter into financial leasing contracts and choose to accumulate as income for the year, the part of the price payable during the same, they must deduct the cost of what is sold in the proportion that represents the income received in said year, with respect to the

total of the payments agreed in the initial forced term, instead of deducting the total amount of the cost of the sold at the time the goods are disposed of.

Article 41. Taxpayers may choose any of the valuation methods of inventories listed below:

I.
First inputs first outputs (FIFO).

II.
Identified cost.

III.
Average cost.

IV.
Retailer.

When you choose to use the method referred to in section I of this article, you must bring for each type of merchandise individually, without being able to carry it in monetary form. In the terms established by the Regulations of this Law, facilities may be established so as not to identify the cost deduction percentages with respect to purchases for each type of merchandise in a way individual.

Taxpayers who sell merchandise that can be identified by serial number and their cost exceeds $ 50,000.00, they should only use the identified cost method.

In the case of taxpayers who choose to use the retail method, they must value their Inventories at the sale price decreased with the gross profit margin they have in the year in accordance with the procedure established in the Regulations of this Law. The option referred to This paragraph does not release taxpayers from the obligation to bring the inventory control system to referred to in section XIV of article 76 of this Law.

Once the method has been chosen in the terms of this article, it must be used for a minimum period of five exercises. When taxpayers for accounting purposes use a method other than those indicated in this article, they may continue to use it to value their inventories for accounting purposes, provided that they keep a record of the difference in the cost of the goods that exists between the valuation method used by the taxpayer for accounting purposes and the valuation that you use in the terms of this article. The amount to be determined in terms of this paragraph will not be cumulative or deductible.

When a deduction is generated due to a change in the inventory valuation method, this must be reduced proportionally in the following five exercises.

Article 42. When the cost of the merchandise is higher than the market or replacement price, the corresponding one may be considered according to the following:

I.
The replacement cost, be it for acquisition or production, without exceeding the value of realization nor is it less than the net realization.

II.
The realization price, which is the normal sale price minus the direct costs of disposal, provided that it is less than the replacement value.

III.
The net realization, which is the equivalent of the normal sale price less the direct disposal expenses and less the percentage of profit that is usually obtain in its realization, if it is higher than the replacement value.

When the taxpayers sell the goods to a related party under the terms of the Article 179 of this Law, any of the methods referred to in sections I, II and III will be used, Article 180 of the same.

Taxpayers who have chosen to present an opinion on financial statements for purposes prosecutors in terms of article 32-A of the Federal Tax Code, or have been obliged to present the informative statement on your tax situation in the terms of article 32-H of the aforementioned Code, they must inform in the opinion or in the informative declaration, as the case may be, the cost of the

goods that they considered in accordance with this article, in the case of other taxpayers
They must inform it in the statement of the exercise.
Article 43. When taxpayers, due to the provision of services, provide goods
In the terms established in article 17, second paragraph, of the Federal Tax Code, only
can be deducted in the year in which the income for the provision of the service is accumulated, valued
in accordance with any of the methods established in article 41 of this Law.

CHAPTER III
ADJUSTMENT FOR INFLATION

Article 44. The legal entities will determine, at the close of each fiscal year, the annual adjustment for
inflation, as follows:
I.
They will determine the average annual balance of your debts and the average annual balance of your
credits.
The annual average balance of credits or debts will be the sum of the balances on the last day of
each of the months of the fiscal year, divided by the number of months of the fiscal year. I dont know
they will include in the balance of the last day of each month the interests that accrue in the month.
II.
When the average annual balance of debts is greater than the average annual balance of the
credits, the difference will be multiplied by the annual adjustment factor and the result will be the adjustment
annual cumulative inflation.
When the average annual balance of the loans is greater than the average annual balance of the
debts, the difference will be multiplied by the annual adjustment factor and the result will be the adjustment
annual deductible inflation.
III.
The annual adjustment factor will be the one obtained by subtracting the unit from the quotient obtained
dividing the National Consumer Price Index for the last month of the fiscal year
Try between the aforementioned index for the last month of the immediately preceding fiscal year.
When the exercise is less than 12 months, the annual adjustment factor will be the one obtained
by subtracting the unit from the quotient obtained by dividing the National Price Index by
Consumer of the last month of the year in question between the aforementioned index of the month
immediately prior to the first month of the year in question.
Credits and debts, in foreign currency, will be valued at the parity existing at the first
Day of the month.
Article 45. For the purposes of the previous article, credit will be considered the right that a
creditor to receive from another debtor an amount in cash, among others: the rights of
credit that financial factoring companies acquire, investments in shares of funds of

investment in debt instruments and derivative financial operations indicated in section IX
of article 20 of this Law.
Amended paragraph DOF 11-18-2015
Credits are not considered for the purposes of the previous article:
I.
Those that are in charge of individuals and do not come from their business activities,
when they are at sight, for a term of less than one month or for a longer term if they are collected before the month.
It will be considered that they are for a term greater than one month, if the collection is made after 30 days
natural counted from the one in which the loan was arranged.
II.
Those that are in charge of partners or shareholders, associates or associates in the association in
participation, who are individuals or companies residing abroad, unless
in the latter case, they are denominated in foreign currency and come from export
of goods or services.
Neither are credits considered, those that the trustee has in its favor with its trustors
or trustees in the trust by which business activities are carried out, which are
individuals or companies residing abroad, unless in the latter case,
are denominated in foreign currency and come from the export of goods or

services.
The provisions of this section will not be applicable, in the case of credits granted by the credit unions run by their partners or shareholders, operating only with their partners or shareholders.
III.
Those that are in charge of officials and employees, as well as loans made to third parties referred to in section VII of article 27 of this Law.
IV.
Provisional tax payments, as well as fiscal incentives.
V.
Any income whose accumulation is conditioned to its effective perception. The willing in this section it is not applicable to income derived from lease contracts financial by which the option provided for in article 17, section III of this Law is exercised.
SAW.
Shares, non-redeemable participation certificates and certificates of deposit of goods and in general the credit titles that represent the ownership of goods, the contributions to a joint venture, as well as other securities whose Yields are not considered interest in the terms of article 8 of this Law.
VII.
Cash on hand.
The credits that derive from accumulated income, reduced by the amount of discounts and bonuses on them, will be considered as credits for the purposes of this article, from from the date on which the corresponding income is accumulated and until the date on which it is collected in cash, goods, services or, until the date of their cancellation due to bad debts. In the case of cancellation of the operation that gave rise to the credit, the part of the annual adjustment for inflation will be canceled that corresponds to said credit, in the terms established by the Regulations of this Law, always that they are credits that have been considered for said adjustment.
For the purposes of this article, balances in favor of contributions will only be considered credits from the day following that on which the corresponding statement is submitted and until the date on which their return is compensated, credited or received, as the case may be.

Article 46. For the purposes of article 44 of this Law, any obligation shall be considered in cash pending compliance, among others: those derived from lease contracts financial, derivative financial operations referred to in section IX of article 20 of the itself, contributions for future capital increases and contributions caused since the last day of the period to which they correspond and until the day on which they must be paid.
They are also debts, liabilities and reserves of assets, liabilities or capital, which are or have been deductibles. For these purposes, it is considered that the reserves are created or increased monthly and in the proportion that represents the income of the month of the total income in the year.
In no case will debts originate from non-deductible items be considered, in the terms of sections I, VIII and IX of article 28 of this Law, as well as the amount of debts that exceed the limit referred to in the first paragraph of section XXVII and the amount of the debts of which derive non-deductible interests in accordance with section XXXII of the same article, as they are applicable during the exercise. However, in the case of section XXXII of article 28 of this Law, when the amount of non-deductible interest is deducted in a subsequent year in accordance with With said fraction, the amount of the debt from which said interests derive will be considered for the calculation indicated in article 44 of this Law in said exercise.
Amended paragraph DOF 12-09-2019
For the purposes of article 44 of this Law, it will be considered that debts are contracted for the acquisition of goods and services, for obtaining the temporary use or enjoyment of goods or for capital taken in loan, when any of the following cases occurs:
I.
In the case of the acquisition of goods or services, as well as obtaining the use or enjoyment temporary property, when any of the cases provided for in article 17 of this Law and the price or consideration, is paid after the date on which the course in question.

II.
In the case of capital borrowed, when the total or partial
capital.
In the case of the cancellation of an operation from which a debt derives, the part of the
annual adjustment for inflation that corresponds to said debt, in the terms established by the
Regulations of this Law, provided that they are debts that have been considered for said adjustment.

CHAPTER IV
OF THE CREDIT, INSURANCE AND BOND INSTITUTIONS, OF THE GENERAL DEPOSIT WAREHOUSES, FINANCIAL LESSOR AND UNIONS OF CREDIT

Article 47. General deposit warehouses will make the deductions referred to in this Title,
Among those that will consider the creation or increase, carried out after review by the Commission
Nacional Bancaria y de Valores, of the contingency reserve.
When at the end of an exercise it is necessary to reduce the reserve referred to in this article in
in relation to those constituted in the immediately preceding fiscal year, the difference will be accumulated as income
in the year in which the decrease is applicable.
Article 48. Establishments abroad of credit institutions in the country must pay
the tax at the rate of 4.9% for the interest income they receive from the capital they place or

invest in the country, or that are paid by residents in national territory or residents abroad
with permanent establishment in the country, without any deduction.
The tax referred to in the preceding paragraph will be found out by withholding that the
people who make the interest payments referred to in this article. Credit institutions
may accredit the withholding made against the income tax at their expense, in the declaration of the
exercise, provided they have proof of retention. In no case will it proceed to request the
return of amounts not credited in the exercise.
When interest has not been paid on the date of its enforceability, the withholder will be obligated
to find out an amount equivalent to the one that should have been withheld on the date of enforceability.
Credit institutions must add to their other income the interests to which it refers
this article. Said institutions, for the purposes of the third paragraph of article 77 of this Law, do not
The tax paid in accordance with this article will be subtracted from the fiscal result.
When the person who pays the interest covers on behalf of the establishment the tax that
this corresponds to him, the amount of said tax will be considered interest.
The tax referred to in this article will not be caused by the interest received by said
establishments and that, had they been paid directly to a resident abroad, they would
excepted from the payment of income tax in the terms of article 166 of this Law.
Article 49. Credit institutions may accumulate the income derived from the
agreements with the Ministry of Finance and Public Credit, in the terms of section III of article
32-B of the Fiscal Code of the Federation, at the time they are received in cash or goods and in
the amount actually received once the reductions provided for in said agreements have been made.
Credit institutions, to determine the annual adjustment for cumulative or deductible inflation, in
The terms of article 44 of this Law will be considered credits, in addition to those indicated in the
article 45 thereof, the credits mentioned in section I of said article.
Article 50. The insurance institutions will make the deductions referred to in this Title, within
of those that will consider the creation or increase, only of the current risk reserves, for
obligations pending fulfillment for claims and maturities, as well as the reserves of
catastrophic risks.
The insurance institutions authorized to sell pension insurance, derived from the
social security laws, in addition to making the deductions provided in the preceding paragraph, may
deduct the creation or increase of the special mathematical reserve linked to insurance before
mentioned, as well as the other reserves provided for in the Law of Insurance and Surety Institutions
when they comply with the condition that all release be allocated to the special insurance fund
of pensions, in accordance with this last Law, in which the Federal Government participates as
trustee.
Amended paragraph DOF 11-18-2015

When at the end of an exercise it is appropriate to reduce the reserves referred to in this article in
in relation to those constituted in the immediately preceding fiscal year, the difference will be accumulated as income
in the year in which the decrease is applicable. To determine the decrease in reserves, it is not
will consider the release of said reserves destined to the special pension insurance fund to
referred to in the previous paragraph.

The so-called dividends or interest will also be deductible, which as a procedure for adjusting
premiums paid or compensated by the institutions to their policyholders, in accordance with the policies
respective.

Article 51. Insurance institutions, for the purposes of article 44 of this Law, will consider,
additionally, as credits for the purposes of the aforementioned article, the lands and shares that
represent investments authorized to guarantee deductible reserves in accordance with the previous article,
created by these institutions. For these purposes, the balances of the accounts of
land and shares on the last day of each month, without any update. When said
goods, the original amount of the investment or the proven cost of acquisition of the same, depending on
appropriate, it will not be updated.

Article 52. The surety institutions will make the deductions referred to in this Title, within
those that will consider the creation or increase, carried out prior review of the National Commission of
Insurance and Bonds, of the following reserves:

to)

The bond in force.

b)

The contingency.

When at the end of an exercise it is appropriate to reduce the reserves referred to in this article in
in relation to those constituted in the immediately preceding fiscal year, the difference will be accumulated as income
in the year in which the decrease is applicable.

The so-called dividends or interest will also be deductible, which as a procedure for adjusting
premiums paid or compensated by the institutions to their policyholders, in accordance with the policies
respective.

Article 53. Taxpayers who have acquired property or rights by dation in payment or by
award, which cannot be kept as property by legal provision, cannot be deducted
in accordance with article 25 of this Law. To determine the gain obtained or the loss suffered in the
alienation that they carry out of the aforementioned goods or rights, will subtract from the income they obtain for said
Disposal in the year in which the asset or right is disposed of, the proven acquisition cost,
which can be adjusted by multiplying it by the update factor corresponding to the period
understood from the month in which the good or right was acquired by dation in payment or by
award and until the month immediately prior to the date on which said asset or right is transferred to
a third party, by whom it was received in payment or by award. In the case of shares, the amount
will subtract in the terms of this paragraph, it will be the average cost per share that is determined in accordance
with the provisions of article 22 of this Law.

Article 54. The institutions that make up the financial system that make interest payments,
They must withhold and pay the tax by applying the rate established for this purpose by the Congress of the Union
for the exercise in question in the Federal Income Law on the amount of capital that gives
place to pay interest, as a provisional payment. The retention will find out before the offices
authorized, no later than the 17th day of the month immediately following the one to which it corresponds, and
issue tax receipt stating the amount of the interest payment, as well as the tax
detained.

The withholding referred to in the previous paragraph will not be made, in the case of:

I.

Interest to be paid to:

a) The Federation, the federative entities or the municipalities.

b) Decentralized organizations whose activities are not predominantly business, as well as those subject to budgetary control under the terms of the Federal Budget and Fiscal Responsibility Law, which determines the Service of Tax administration.
c) The parties or political associations, legally recognized.
d) Legal entities authorized to receive deductible donations under the terms of this law.
e) Investment companies specialized in retirement funds, to funds of pensions or retirements of personnel complementary to those established by the Social Security and exclusively authorized pension insurance companies to operate pension insurance derived from social security laws in the form of life annuities or survival insurance in accordance with said laws, as well as the investment accounts or channels that are implemented as a result of personal plans for the retirement referred to in article 151, section V of this Law.
F)
Foreign states in reciprocity cases.
II.
Interest paid between Banco de México, the institutions that make up the system financial and investment companies specialized in retirement funds. Will not be applicable the provisions of this section, in the case of interests derived from liabilities that are not are in charge of said institutions or companies, as well as when they act on behalf from third parties.
III.
Those that are paid to funds or trusts of economic development of the Federal Government.
IV.
The interests paid by financial intermediaries to pension funds or staff retirements and seniority bonuses, established in the terms of article 29 of this Law or those that are paid to investment funds in debt instruments that exclusively manage investments of said funds or group as investors exclusively to the Federation, the federative entities, the municipalities, the decentralized organizations whose activities are not predominantly business, to legally recognized political parties and political associations.
Fraction amended DOF 11-18-2015
V.
Interest paid to savings funds and worker savings banks or to legal entities constituted solely for the purpose of managing said funds or boxes saving.
The provisions of the preceding paragraph will be applicable only when the following:
a) That the funds and savings banks referred to in this section comply with the requirements established for this purpose in the Regulations of this Law and that whoever constitutes the fund or savings bank or the legal person that is constituted solely to manage the fund or savings account in question, have at the disposal of the tax authorities the documentation established in said Regulation.
b)
That the legal entities referred to in this section, no later than February 15, each year, submit to the Tax Administration Service information on the amount

of the contributions made to the funds and savings banks that they manage, as well as of the nominal and real interests paid, in the exercise in question.
The provisions of this section will not be applicable to interest paid to individuals. morals referred to in this section for investments other than those made with the resources of the workers' funds and savings banks that they administer.

SAW.
Interest paid to the investment funds referred to in article 87 and income
variable referred to in article 88 of this Law.
Fraction amended DOF 11-18-2015
VII.
The gains obtained in financial operations derived from capital referenced to the
exchange rate of a currency carried out in the recognized markets referred to in the
Section I of article 16-C of the Federal Tax Code.
Article 55. The institutions that make up the financial system that pay the interest to which they are
referred to in the previous article, they will have, in addition to the obligations established in other articles of this
Law, the following:
I.
Submit to the Tax Administration Service, no later than February 15,
each year, information on the name, Federal Taxpayers Registry, address of the
taxpayer in question and the nominal and real interests referred to in the article
134 of this Law, the nominal average interest rate and number of days of the investment, to him
paid in the immediately preceding calendar year, with respect to all persons to whom
interest had been paid to them, regardless of what is established in articles 192 and
295 of the Securities Market Law, 117 of the Credit Institutions Law and 55 of the
Investment Funds Law.
Amended paragraph DOF 11-18-2015
The tax authorities will provide the necessary measures to guarantee confidentiality
of the information that must be presented in the terms of this section. Such information
It should only be presented encrypted and with the security measures that previously
The institutions of the financial system and the Tax Administration Service agree.
II.
Provide people to whom payments are made, no later than February 15
of each year, proof in which the nominal amount and the real amount of the interests are indicated
paid or, where appropriate, the loss determined in accordance with article 134 of this Law, and the
withholdings made, corresponding to the immediately preceding fiscal year.
III.
Preserve, in accordance with the provisions of the Federal Tax Code, the
information related to tax receipts and withholdings of this tax.
IV.
Provide annually no later than February 15, the information of deposits in
cash that are made in the accounts opened in the name of the taxpayers in the
institutions of the financial system, when the monthly amount accumulated by deposits in
cash that are made in all the accounts of which the taxpayer is the holder in a
same institution of the financial system exceeds $ 15,000.00, as well as with respect to all
cash acquisitions of cashiers checks, under the terms established by the Service
of Tax Administration through general rules.
For the purposes of this article, cash deposits are understood to be deposits in currency
national or foreign that are made in any type of account that natural or legal persons
have in their name in the institutions of the financial system, as well as the cash acquisitions of

cashier's checks. Cash deposits will not be considered, those made in favor of persons
physical or moral through electronic transfers, account transfers, credit titles or any
another document or system agreed with institutions of the financial system in the terms of the laws
applicable, even when they are in charge of the same institution that receives them.
Article 56. Financial intermediaries involved in the sale of shares carried out
through the Mexican Stock Exchange concessioned under the terms of the Market Law of
Securities, must inform the Tax Administration Service, no later than February 15,
each year, in the manner established for that purpose, the name, Federal Taxpayers Registry,
domicile, as well as the data of the disposals of shares carried out through the Mexican Stock Exchange
of Securities concessioned under the terms of the Securities Market Law, carried out in the year of
immediately preceding calendar, which is requested in said form, with respect to all persons who

had carried out the sale of shares.

CHAPTER V
OF THE LOSSES

Article 57. The tax loss will be obtained from the difference between the accumulated income for the year and the deductions authorized by this Law, when the amount of the latter is greater than the income. The result obtained will be increased, where appropriate, with the participation of workers in the profits of the companies paid in the fiscal year in the terms of article 123 of the Constitution Politics of the United Mexican States.

The tax loss occurred in one year may be reduced from the tax profit of the ten years following until exhausted.

When the taxpayer does not reduce the tax loss from previous years in one year, being able to do it in accordance with this article, you will lose the right to do so in the exercises later and even for the amount in which it could have been made.

For the purposes of this article, the amount of the tax loss occurred in a year will be updated multiplying it by the update factor corresponding to the period from the first month of the second half of the fiscal year in which it occurred and until the last month of the same fiscal year. The part of the tax loss from previous years already updated pending to be applied against profits tax will be updated multiplying it by the update factor corresponding to the period from the month in which it was last updated and up to the last month of the first half of the year in which it will be applied.

For the purposes of the preceding paragraph, when the number of months of the fiscal year in which the loss occurred, it will be considered as the first month of the second half, the month immediately after the that corresponds to half of the exercise.

The right to reduce tax losses is personal to the taxpayer who suffers them and may not be transmitted to another person or as a result of merger.

In the case of division of companies, tax losses pending reduction of profits tax, must be divided between the spin-off companies and the spin-offs, in the proportion in which Divide the sum of the total value of inventories and accounts receivable related to the commercial activities of the splinter when it predominantly carried out such activities, or fixed assets when the spin-off company predominantly carried out other activities business. To determine the proportion referred to in this paragraph, the investments in real estate not related to the predominant activity.

Article 58. In merger cases, the merging company may only reduce its tax loss pending reduction at the time of the merger, charged to the taxable profit corresponding to the exploitation of the same lines in which the loss occurred.

When the partners or shareholders who have control of a company that have losses change tax from previous years pending reduction and the sum of your income in the last three years have been less than the updated amount of those losses at the end of the last fiscal year before of the change of partners or shareholders, said company will only be able to reduce losses against tax profits corresponding to the exploitation of the same lines of business in which the losses. For these purposes, the income shown in the financial statements will be considered. corresponding to the indicated period, approved by the shareholders' meeting.

For the purposes of the previous paragraph, it is considered that there is a change of partners or shareholders who have control of a company, when the holders change, directly or indirectly, of more than fifty percent of the shares or voting shares of the company in question, in one or more acts carried out within a period of three years. The provisions of this paragraph do not apply In cases where the change of partners or shareholders occurs as a result of inheritance, donation, or on the occasion of a corporate restructuring, merger or division of companies that are not consider alienation under the terms of the Federal Tax Code, provided that in the case of the restructuring, merger or spin-off the partners or direct or indirect shareholders who maintained control prior to such acts, keep it after them. In the case of a merger, the the provisions of the first paragraph of this article. For these purposes, actions will not be included placed among the great investing public.

The companies referred to in the preceding paragraphs to reduce tax losses

pending reduction, they must keep their accounting records in such a way that the control of their tax losses in each line of business can be exercised individually with respect to each year, as well as every new line that is incorporated into the business. As regards non-identifiable expenses, these must be applied in the proportional part that they represent based on their own income of the activity. This application must be done with the same criteria for each exercise.
The tax loss or the part of it, arising from the merger or liquidation of companies, in which the taxpayer is a partner or shareholder.

CHAPTER VI
OF THE OPTIONAL REGIME FOR GROUPS OF COMPANIES

Article 59. The group of companies that meet the requirements established in this Chapter to be considered as integrating and integrated, you may request authorization to apply the regime optional consisting of calculating and recording your income tax in accordance with the provisions of the Article 64 of this Law.
The integrating company and the integrated companies that exercise the option provided for in this Chapter, must apply it until the integrating company does not present notice to stop doing so, or, when ceases to meet any of the requirements established in this Chapter.
The notice referred to in the preceding paragraph must be submitted to the Service of Tax Administration, no later than within the last month of the fiscal year prior to the one intended stop applying the option provided in this Chapter.

The companies that choose to apply the provisions of this Chapter will be subject to the provisions of the other provisions of this Law, unless a different treatment is expressly indicated in this Chapter.
Article 60. For the purposes of this Chapter, integrating companies are those that meet the following requirements:
I.
That it is a company resident in Mexico.
II.
That it is the owner of more than 80% of the shares with voting rights of another or others integrated companies, even when such ownership is held through other companies that are in turn integrated into the same integrating company.
III.
That in no case more than 80% of its voting shares are owned by another or other companies, unless said companies are resident in a country with which they are have broad information exchange agreement. For these purposes, they will not be computed the shares that are placed among the general investing public, in accordance with the rules issued for this purpose by the Tax Administration Service.
For the purposes of this Chapter, shares with voting rights are not considered those that have it limited and those that, in the terms of the mercantile legislation, are called enjoyment actions. In the case of companies other than shares, the value of the shares will be considered.
Article 61. For the purposes of this Law, integrated companies are those in which more than 80% of its shares with voting rights are owned, either directly, indirectly or by both forms of an inclusive society. For these purposes, the indirect ownership referred to This article will be the one that the integrating company has through another or other companies that in turn they are integrated by the same integrating company.
Article 62. The following companies will not have the character of integrating or integrated:
I.
Those included in Title III of this Law.
II.
Those that in the terms of the third paragraph of article 7 of this Law make up the financial system and capital investment funds created in accordance with the laws of the matter.
Fraction amended DOF 11-18-2015
III.
Residents abroad, even when they have permanent establishments in the

country.
IV.
Those that are in liquidation.
V.
Civil societies and associations, as well as cooperative societies.
SAW.
The legal entities that pay taxes in accordance with articles 72 and 73 of this Law.
VII.
The joint ventures referred to in article 17-B of the Tax Code of the
Federation.
VIII.
Those that carry out maquiladora operations referred to in article 182 of this Law.

IX.
Those that have tax losses from previous years pending reduction
in terms of the provisions of article 57 of this Law, which have been generated with
prior to the date on which they meet the requirements referred to in article 60 or 61 of this
Law, as applicable.
X.
Companies that provide public air transport service.
Article 63. To obtain the authorization referred to in article 59 of this Law, the company
integrator must meet the following requirements:
I.
Have the written consent of the legal representative of each of the companies
integrated to determine and pay income tax in the established terms
in this chapter.
II.
Submit the authorization request to the tax authorities no later than the 15th of
August of the year immediately prior to that for which it is intended to determine the tax in
the terms of this Chapter, accompanied by the information that through rules of
general character established by the Tax Administration Service, having to meet
date the requirements set forth in said Chapter.
III.
In the application referred to in the previous section, point out all the companies that have
the nature of integrated in accordance with the provisions of this Chapter.
The authorization to which this article refers will be personal to the taxpayer and may not be
transmitted to another person or due to merger.
Article 64. The integrating company and its integrated companies to determine the income tax of the
exercise that they must find out, as well as the one that they may defer, will be as follows:
I.
The company in question will determine its profit or loss for the fiscal year in accordance with
the provisions of article 9 of this Law.
II.
The integrating company will obtain the integrated tax result, as follows:
to)
It will add the tax result of the year in question, corresponding to the companies
integrated.
b)
It will subtract the tax losses of the year in which the companies have incurred
integrated, without the update referred to in article 57 of this Law.
c)
As the case may be, you will add your tax result or subtract your tax loss, from the fiscal year
in question. The tax loss will be without the update referred to in article 57 of
this law.
The concepts indicated in the previous paragraphs will be added or subtracted in the
integrable participation.

III.
The integrating company will calculate an integrated tax result factor corresponding to the year in question, which will be obtained by dividing the integrated tax result of the year between the sum of the tax results obtained in said year by the company integrator and by its integrated companies in integrable participation. Factor Integrated tax result will be calculated up to the ten thousandth.

In the event that the integrated tax result is negative, the tax result factor integrated will be zero.
IV.
The company in question will determine the tax for the year to be paid, for which will add the amount of the tax that corresponds to the integrable participation with which corresponds to the non-integrable participation, according to the following:
to)
The amount related to integrable participation will be determined by multiplying the tax that would have corresponded to him if the provisions of this Chapter were not applied by the Integrable participation of the exercise, the amount obtained will be multiplied by the factor of integrated tax result referred to in section III of this article.
b)
The amount corresponding to the non-integrable participation will be determined by multiplying the tax that would have corresponded to him if he did not apply the provisions of this Chapter for non-integrable participation in the year.
c)
The sum of the amounts obtained in the previous paragraphs will be the tax that is must report together with the statement that corresponds to the fiscal year of in question.
V.
The difference between the tax that corresponds to integrable participation and that obtained According to subsection a) of section IV of this article, it will be the tax for the year that may be deferred for a period of three years, at the end of which you must find out in accordance with the provisions of the first paragraph of article 67 of this Law.
For the purposes of this Chapter, integrable participation will be the equity participation that a integrating company has in the share capital of an integrated company during the fiscal year of this, either directly or indirectly. For these purposes, the daily average that corresponds to said exercise.
The integrating participation of the integrating companies will be 100%.
Non-integrable participation will be the shareholding in which the integrating company does not participate directly or indirectly in the capital stock of an integrated company.
When the integrating company or the integrated companies have investments referred to in the Article 176 of this Law, the integrating company or its integrated companies should not consider income taxable income, taxable profit or tax result derived from said investments to determine their tax result or tax loss and will be in accordance with the provisions of article 177 of said Law.
Article 65. The integrating and integrated companies during the period for which they must pay the Income tax in the terms of this Chapter will keep the net tax profit account applying the rules and procedure established in article 77 of this Law, and must be at provided in this article regarding the net tax profit for the year, in accordance with the following:
I.
In each fiscal year, it will identify the amount of the net tax profit corresponding to:
to)
Integrable participation, for which it will multiply the net tax profit by the Integrable participation that corresponds to the company in question.
b)
The integrable participation for which the tax for the year was paid, same as It will be obtained by multiplying the quantity that results according to the previous paragraph by the factor a referred to in section III of article 64 of this Law.

c)
The integrable participation for which the tax for the year was deferred, same as
You will obtain from decreasing the amount obtained according to paragraph a), the amount that results
pursuant to subsection b) above.
d)
The non-integrable participation, which will be calculated by multiplying the net tax profit by
non-integrable participation.
II.
For the purposes of the provisions of the first paragraph of article 77 of this Law, only
will add to the net tax profit account the part of the net tax profit for the year that
It has been determined in accordance with subsections b) and d) of section I of this article.
III.
When the deferred tax referred to in article 64 of this Law is paid, the company
in question may increase the balance of your net tax profit account for the year in
that such payment occurs, with the net tax profit indicated in subsection c) of section I of
this article that corresponds to you. Likewise, when the tax is paid in advance
deferred may increase the balance of the net tax profit account for the year in which
said payment occurred with the corresponding net tax profit.
Article 66. The authorization to exercise the option referred to in article 59 of this Law, shall apply
its effects for the group of companies as of the year following the one in which it is granted.
Companies that comply with the provisions of this Chapter to be considered as
integrated before the authorization takes effect, will be incorporated into the group from the fiscal year
following the one in which the authorization was obtained.
Companies that qualify as integrated after the date on which the
authorization, they must be incorporated in the fiscal year following the one in which said event occurs.
In the case of integrated companies that join the group of companies in the period that
elapses between the date of presentation of the request to exercise the option referred to in this
Chapter and the one in which the respective authorization is notified, the integrator must present the notice
of incorporation within fifteen days following the date on which the authorization is notified by
part of the tax authorities.
For the purposes of this article, the integrating company must present, within fifteen days
following the date on which it acquires directly or through one or more other integrated companies,
more than 80% of the voting shares of a company, a notice to the tax authorities
in which it is indicated, the percentage of integrable participation, as well as the class of participation, either
direct, indirect or both, accompanied with the information that through rules of character
general establish the Tax Administration Service.
In the case of the company that arises as a result of a division, the integrating company must
Present the notice within forty-five days following the date on which the
spun off company.
When the integrator does not incorporate a company that should be considered as integrated, the group
must stop applying the option referred to in this Chapter, being obliged both the
integrator as well as the integrated companies to find out the tax that they have deferred, with the update and the
surcharges corresponding to the period elapsed from the date in which the tax of
each company if they have not complied with the provisions of this Chapter and until it is carried out.
The foregoing will also apply in the event that you join a company that does not qualify as
integrated company in the terms of article 62 of this Law.

Article 67. The companies that have chosen to apply the provisions of this Chapter must

find out the deferred income tax on the same date they must file the return
corresponding to the year following the one in which the three-year period referred to ends
section V of article 64 of this Law.
The deferred income tax must be updated for the period from the
month in which the tax should have been paid if said option had not been exercised until the date of
presentation of the aforementioned declaration.
Article 68. The company that should no longer be considered as integrated or that stops gathering the
requirements to be, you must leave the date on which this assumption occurs and find out
within the following month the tax that may have deferred during the period that was in accordance with
this Chapter.
The deferred tax to be paid will be updated for the period from the month in which the
should have made the payment of the tax for each fiscal year if the option provided for in this
Chapter and until it is done.
In the case of a merger of companies, the merging company must pay the tax that may exist
deferred the integrated company that disappears due to the merger, applying the provisions of
first and second paragraphs of this article.
In the case of division of companies, the company that participates as a splitter or the one that
has the character of a designated company in terms of the provisions of article 14-B, section II,
subsection b) of the Federal Tax Code, you must pay within the month following that in which
the split takes effect, the total tax that prior to that event had deferred the
splitting company, applying the provisions of the first and second paragraphs of this article. The
The subsisting splitting company may continue to apply the provisions of this Chapter as of
year following the one in which the split occurs.
When an integrated company is located in the provisions of this article, the company
The integrator must submit a notice to the Tax Administration Service within fifteen
days following the date on which said assumption occurs, accompanied by the information indicated by the
Tax Administration Service through general rules.
Article 69. When the integrating company stops applying the option referred to in this
Chapter, can no longer be considered as integrating or no longer meet the requirements to be, each
The company must disincorporate from the date this event occurs and find out within the
following month the tax that may have deferred during the period that was in accordance with the
this Chapter.
The deferred tax to be paid will be updated for the period from the month in which the
should have made the payment of the tax for each fiscal year if the option provided for in this
Chapter and until it is done.
When the integrating company is located in any of the cases referred to in the first
paragraph of this article, the companies that make up the group will be prevented from returning to
apply the option referred to in this Chapter during the three exercises following the one in which
update the assumption in question.

In the case of a merger of companies, when the company that disappears due to the merger is
the integrating company, both the merger, and the integrated companies will be obliged to
full deferred tax, applying the provisions of the first and second paragraphs of this article.
In the case of the partial division of the integrating company, the company that participates as
The splitter must pay within the month following that in which the split takes effect, the total of the
tax that the splitting company had deferred prior to that event, applying the
provided in the first and second paragraphs of this article.
In the event of a total division of the integrating company, the company that has the character of being divided
designated referred to in article 14-B, section II, subsection b) of the Fiscal Code of the Federation and the
Integrated companies must comply with the provisions of the first and second paragraphs of this article.
When the group is located in the provisions of this article the integrating company, the
Merger, the splitter or the spin-off referred to in the previous paragraph, as appropriate, must
Present the notice referred to in the last paragraph of article 68 of this Law for each of the
group companies including herself before the Tax Administration Service within the
fifteen days following the date on which said assumption occurs, presenting the information indicated in the
Tax Administration Service through general rules.

In the event that any company ceases to be integrated or inclusive in terms of the provisions of this Chapter, or when said companies no longer meet the requirements established in the itself and the company in question continues to apply this option, the group will find itself obliged to the entire deferred tax, applying the provisions of the first and second paragraphs of the this article, as well as the surcharges that result from the month in which the payment of the tax for each year if the option has not been applied and until the month in which it finds out.

Article 70. The companies that apply the option referred to in this Chapter, in addition to the Obligations established in other articles of this regulation, will have the following:

I.

The integrator and the integrated companies must keep and keep the records that are listed below. point out:

to)

Those that allow determining the net tax profit account referred to in the article 65 of this Law.

b)

Of dividends or profits received or distributed, including those that have not from your net tax profit account, in accordance with the provisions of the rules of general nature issued by the Tax Administration Service for these purposes.

II.

The integrator and the integrated companies must attach to the informative statement of their situation tax that they are obliged to present in accordance with the provisions of article 32-H of the Code Federal Prosecutor, a copy of the opinions received from third parties on tax matters and that would have had the effect of reducing the tax result or increasing the tax loss of the exercise.

III.

The integrator must keep and keep the following records:

to)

The one in which the determination of the integrated tax result and the factor of integrated tax result for the year.

b)

Of the percentage of integrable participation that the integrating company has maintained in each of the companies integrated in the year.

The records referred to in this article must be kept as long as their tax effects are prolonged in time, in terms of what is established in the applicable tax provisions.

IV.

The integrating company will be obliged to present a declaration of the exercise within the three months following the closing of the same, in which the tax result factor is stated integrated.

You must also make public in the month of May of the year in question, the information relative to the tax that has been deferred pursuant to this Chapter, using its Internet or the means that the Tax Administration Service establishes through rules of a general nature.

V.

Integrated companies must:

to)

Inform the integrating company within the three months following the date on which the fiscal result or loss that may have corresponded to them ends the year.

b)

Submit a statement for the year within three months after the close of the same.

c) Make public in the month of May of the fiscal year in question, the information regarding the tax that has been deferred pursuant to this Chapter, using your Internet or the means that the Tax Administration Service establishes through general rules.

In the event that one or more of the integrated companies must modify their result or fiscal loss for the year, they will present a supplementary declaration to the referred in subsection b) of this fraction. In this case, the integrating society will find itself obliged to present a supplementary declaration of the financial year in which the integrated tax result factor.

When in the exercise of their powers, the tax authorities modify the result tax or tax loss of one or more integrated companies or of the integrator and with this modify the integrated tax result, the integrating company and integrated companies will present supplementary statement in accordance with the provisions of the preceding paragraph.

If, as a consequence of the provisions of any of the two preceding paragraphs, it is a difference in tax paid by the integrator or one of its integrated companies, said companies will be obliged to find out the updated tax and the surcharges that correspond to the period from the date the payment should have been made and until it is carried out, by means of a complementary declaration.

When the assumption referred to in the previous paragraph derives from a modification to the integrated tax result, the integrating company may file the declaration complementary in which the aforementioned factor is corrected no later than in the last month of the first or second semester of the fiscal year corresponding to the one in which it was presented the statement that gave rise to the difference indicated or, in which the authority has modified the tax result or loss of one or more of the group companies.

In the event that the integrating company or any of the integrated companies modify its result or fiscal loss for the year, or when in the exercise of its powers, the

tax authorities modify the tax result or tax loss of the integrator or of one or more integrated companies, and these assumptions occur once the tax deferred in accordance with the provisions of section V of article 64 of this Law, the company integrated or the integrator, as the case may be, must cover both the tax at its charge and the update and surcharges that may have been generated as a result of the referred modification, without for this reason having to recalculate the integrated tax result, or the integrated tax result factor. Likewise, when the irregularity consists of manifest a tax loss greater than that actually suffered, the integrating company must modify the integrated tax result and the integrated tax result factor, and the companies who have had tax in their charge must find out the update and surcharges that corresponds to the difference between the tax that you found out at the time and the one you owed find out, for the period from the month in which the payment should have been tax of not having exercised said option until the date the payment is made.

SAW.

When an integrated or integrating company enters into operations through which dispose of land, investments, shares, social shares, among others, with some other company of the group, must carry them out in accordance with the provisions of article 179 of this Law.

The integrated company that does not comply with any of the obligations referred to in this article must apply the provisions of article 68 of this Law, being obliged to find out all of deferred income tax for the period in which you applied this option, with the surcharges that result from the month in which the payment of the tax should have been made for each year of have applied the option and until it is done.

If the integrating company is the one that fails to comply with any of the obligations to which it is referred to in this article, the group must stop applying the option referred to in this Chapter, Each company is obliged to pay the full deferred income tax for the period in which applied this option, with the update and the surcharges that result from the month in which it should have made the payment of the tax for each fiscal year if the option has not been applied and until it is perform, being in accordance with the provisions of article 69, last paragraph, of this Law.

Article 71. The integrating and integrated companies will determine the provisional payments to be paid in each of the months of the year according to the following:

I.

They will calculate the provisional payment for the period in question according to the procedure and rules established in article 14 of this Law.

II.
To the result determined in accordance with the provisions of the previous section, the integrable participation corresponding to the immediately preceding fiscal year, the amount obtained multiply by the integrated tax result factor corresponding to the immediate fiscal year previous.
III.
The result of fraction I of this article will be multiplied by the non-integrable participation.
IV.
The provisional payment for the period to be reported will be the amount obtained by adding the Results obtained according to sections II and III above.
V.
Against the tax of the fiscal year to find out in terms of the provisions of article 64 of this Law, the provisional payments corresponding to the same, made in accordance with this article.
In the case of the first exercise in which the group applies the option referred to in this Chapter, the The integrating company will calculate the integrated tax result factor in terms of the provisions of the

fraction III of article 64 of this Law that would have corresponded to the group in the immediate exercise prior to having exercised said option. In this case, the first provisional payment of the year It will include the first, the second and the third month of the aforementioned exercise.

CHAPTER VII
OF THE COORDINATES

Article 72. The **legal** entities that manage and operate assets are considered coordinated. fixed or fixed assets and land, directly related to the activity of land motor transport of cargo or passengers and whose members exclusively carry out land transportation activities cargo or passengers or complementary to said activities and have fixed assets or fixed assets and land, directly related to said activities.
Amended paragraph DOF 11-18-2015
The provisions of this Chapter may apply the legal entities dedicated exclusively to the ground transportation of cargo or passengers, provided that they do not predominantly lend their services to another legal person residing in the country or abroad, who is considered a related party.
Paragraph added DOF 11-18-2015
For the purposes of this Chapter, taxpayers dedicated exclusively to the activity of land transportation of cargo or passengers, those whose income from said activities represent at least 90% of your total income, not including income from activities disposals of fixed assets or fixed assets and land, owned by them that have been subject to your activity.
Paragraph added DOF 11-18-2015
The coordinators will comply with the obligations established in this Law, applying to that effect the provided in Section I of Chapter II of Title IV thereof, in accordance with the following:
I.
They will calculate and find out, for each of their members, the provisional payments in the terms of article 106 of this Law. The result obtained in accordance with this section will be The rate of the aforementioned article will apply in the case of natural persons, or the rate established in the Article 9 thereof, in the case of legal entities.
II.
To calculate and find out the tax for the exercise of each of its members, they will determine the taxable profit for the year applying the provisions of article 109 of this Law.
To the taxable income determined in the terms of this fraction, the rate of the Article 152 of this Law, in the case of natural persons, or the rate established in the Article 9 thereof, in the case of legal entities.
Against the tax that is charged in the terms of the previous paragraph, they may accredit the provisional payments made by the coordinator.
The tax for the year will be paid by means of a declaration that the people will present morals during the month of March of the following year, before the authorized offices, except in the case of legal entities, whose members by which they comply with their

Tax obligations are only natural persons, in which case the declaration will be presented in
the month of April of the following year.
Individuals or legal entities, who meet their tax obligations through various
of which they are members, instead of applying the provisions of the first
paragraph of this fraction, they may choose because each coordinated of those who are members
pay your income tax on your own, with respect to the income that

obtained from the coordinated in question, applying to the taxable income referred to in the
previous paragraph the rate established in article 9 of this Law, in the case of persons
moral standards or the maximum rate to be applied on the excess of the lower limit established by the
rate contained in article 152 of the same in the case of natural persons. Said payment is
will be considered as final. Once the option referred to in this paragraph has been exercised, it will not
may be varied during the period of five years counted from the period in which the
began to exercise the aforementioned option. The option referred to in this paragraph may also be
apply the physical or legal persons that are members of a single coordinated.

III.

They will carry out the withholdings and their entirety on behalf of their members and, in their
case, they will issue the certificates of said withholdings, when this Law or the other
Tax provisions require this, as well as the corresponding tax receipt.

IV.

They will keep a separate record of income, expenses and investments, of operations
that they carry out on behalf of each of its members, complying with the
established in the provisions of this Law and in those of the Fiscal Code of the Federation. At
case of settlements issued under the terms of the sixth paragraph of article 73 of
this Law, the aforementioned registration will be made globally.

V.

Issue and collect the tax receipts of the income they receive and the
disbursements that are made, of the operations carried out on behalf of each of their
members, complying with the provisions of this Law and the other provisions
prosecutors.

SAW.

They will provide their members with proof of income and expenses, as well as the tax
that the coordinator paid on behalf of the member, no later than January 31 of each year.
For the purposes of this article, the coordinators will comply with their own obligations and will do so
jointly by its members in the cases where appropriate. Likewise, the tax that
determined by each of its members will find out jointly in a single statement.
For the purposes of this Law, the coordinator will be considered responsible for compliance with the
fiscal obligations in charge of its members, regarding the operations carried out through the
coordinated, being the members jointly and severally liable for said compliance by the
that corresponds to them.
For the purposes of this article, two or more persons are not considered to be related parties,
when ground transportation services for cargo or passengers are provided to people with the
which taxpayers are interrelated in the administration, control and participation of
capital, provided that the final cargo or passenger motor transport service is provided to
third parties with whom they are not interrelated in the administration, control or participation of
capital, and said service is not provided jointly with the sale of assets. Are not considered
related parties when the motor transport service is performed between coordinated or members of the
same.
When natural persons carry out activities in joint ownership and choose to pay taxes through
coordinated in the terms of this Chapter, said coordinators will be those who comply with the
tax obligations of the joint ownership and will be considered as common representatives of the same.

Article 73. In the case of natural persons who fulfill their tax obligations through
several coordinates of which they are members, when their income comes exclusively from
ground trucking of cargo or passengers, they must request the coordinators of those who are
members, the information necessary to calculate and find out the income tax that they

corresponds. Except when they have exercised the option referred to in the fourth paragraph of section II of article 72 of this Law.

To calculate and find out the tax for the year, the provisions of article 109 of this Law shall apply. To the taxable income determined in accordance with said precept, the rate of article 152 of the present ordinance.

Individuals that are members of legal entities that carry out motor transport activities land cargo or passengers, may comply with the obligations established in this Law in a manner individual, as long as they directly administer the vehicles that correspond to them or would have contributed to the legal person in question.

When they choose to pay the tax individually, they must notify the tax authorities and communicate it in writing to the respective legal entity, no later than the date on which the first provisional payment for the year in question.

Individuals who have chosen to pay the tax individually, may deduct the expenses incurred during the year corresponding to the vehicle they manage, even when the tax receipts for the same is in the name of the coordinator, provided that said documentation meets the requirements established by tax provisions and identifies the vehicle to which corresponds.

The legal entities will not consider the income that corresponds to their members who have paid individually or the deductions that correspond to them, having to deliver to the natural and legal persons who pay the tax individually, the liquidation of income and expenses. The legal persons mentioned in the first term must keep a copy of the liquidation and the receipts of the expenses incurred in the year, related to the vehicle managed by said natural persons, during the term referred to in article 30 of the Federal Tax Code.

The legal entities referred to in article 72 of this Law shall apply the provisions of the Article 12 of the same, when they go into liquidation, having to meet the requirements that are established in the Regulations of this Law.

Legal entities that do not carry out business activities on behalf of their members, must comply with the obligations of this article and with articles 72, 76, 102 and 105 of this Law.

When the members of the legal entities referred to in this Chapter are grouped together with the object of jointly carrying out necessary expenses for the development of the activities to which refers to the same, they may make deductible the proportional part of the expense individually, even when the tax receipts are in the name of one of the other members, provided that said vouchers meet the other requirements indicated in the tax provisions.

CHAPTER VIII
REGIME OF AGRICULTURAL, LIVESTOCK, FORESTRY AND FISHERIES ACTIVITIES

Article 74. They must comply with their tax obligations in terms of income tax.

In accordance with the regime established in this Chapter, the following taxpayers:

I.

The legal persons of agrarian law that dedicate themselves exclusively to activities agricultural, livestock or forestry, cooperative production societies and other legal persons, who dedicate themselves exclusively to such activities.

II .

Legal entities that are exclusively dedicated to fishing activities, as well as cooperative production companies that are exclusively dedicated to such activities.

III.

Individuals who dedicate themselves exclusively to agricultural, livestock,

forestry or fisheries.
The provisions of this Chapter will not be applicable to legal entities that pay taxes under the terms of Chapter VI of Title II of this Law.
When natural persons carry out activities in joint ownership and choose to pay taxes through legal persons in the terms of this Chapter, said legal persons will be those who comply with the tax obligations of the co-ownership and will be considered as common representatives of the itself.
For the purposes of this Law, when the legal entity complies on behalf of its members with the provided in this Chapter, will be considered responsible for compliance with the obligations prosecutors in charge of its members, regarding the operations carried out through the legal entity, being the members jointly and severally liable for said compliance by the party that corresponds.
The legal entities referred to in this Chapter shall apply the provisions of article 12 of this Law, when they go into liquidation.
They are considered taxpayers dedicated exclusively to agricultural, livestock, fisheries or forestry, those whose income from said activities represents at least the 90% of its total income, not including income from disposals of fixed assets or fixed assets and lands, owned by him that have been involved in his activity.
The legal entities referred to in this Chapter shall comply with the obligations established in this Law in accordance with the provisions of Section I of Chapter II of Title IV thereof, in accordance with following:

I.

They must calculate and find out, for each of their members, the provisional payments in the terms of article 106 of this Law. The result obtained in accordance with this section will be The rate of the aforementioned article will apply in the case of natural persons, or the rate established in the Article 9 thereof, in the case of legal entities.

II .

To calculate and find out the tax for the exercise of each of its members, they will determine the taxable profit for the year applying the provisions of article 109 of this Law.
To the taxable income determined in the terms of this fraction, the rate of the Article 152 of this Law, in the case of natural persons, or the rate established in Article 9 of the same, in the case of legal entities.
Against the tax that is charged in the terms of the previous paragraph, they may accredit the provisional payments made by the legal entity.
The tax for the year will be paid by means of a declaration that the people will present morals during the month of March of the following year, before the authorized offices, except in the case of legal entities that comply with the tax obligations of members who are only natural persons, in which case the declaration will be presented in the month of April of the following year.

The taxpayers referred to in the twelfth and thirteenth paragraphs of this article, will deduct as expenses the expenditures actually made in the year for the acquisition of fixed assets, expenses or deferred charges. The taxpayers referred to in the fourteenth paragraph of this article, shall apply the provisions of Section II, of the Chapter II, of Title II of this Law.

III .

They must comply with the other formal, retention and full obligations, which establish the tax provisions.
For the purposes of this article, legal entities will comply with their own obligations and they will do it jointly by its members in the cases in which it proceeds. Likewise, the tax determined by each of its members will find out jointly in a single statement.
Legal entities that do not carry out business activities on behalf of their members, They must comply with the obligations of this title and with articles 102 and 105 of this Law.
The legal entities referred to in this Chapter will not have the obligation to determine at closing of the year the annual adjustment for inflation referred to in Chapter III of Title II of this Law.

Legal entities that are exclusively dedicated to agricultural, livestock,
forestry or fisheries, will not pay income tax on the income from said
activities up to an amount, in the exercise, of 20 times the general minimum wage raised per year, for
each of its partners or associates provided that it does not exceed, in its totality, 200 times the salary
general minimum high per year. The limit of 200 times the minimum wage will not be applicable to ejidos and
communities. In the case of individuals, they will not pay income tax on income
from such activities up to an amount, in the year, of 40 times the minimum wage
general elevated per year. The legal entities referred to in this paragraph may add to the balance of
your net tax profit account for the year in question, the profit that corresponds to the income
exempt; To determine said profit, the exempt income corresponding to the taxpayer will be multiplied
by the utility coefficient for the year, calculated in accordance with the provisions of article 14 of this Law.
Amended paragraph DOF 11-18-2015
In the case of natural and legal persons who dedicate themselves exclusively to the activities
agricultural, livestock, forestry or fishing, whose income in the exercise exceeds 40 or 20 times the
general minimum wage raised per year, as applicable, but lower than 423 times the wage
General minimum raised per year, the provisions of the previous paragraph will be applicable, for the surplus
will pay the tax in the terms of the seventh paragraph of this article, reducing the tax
determined in accordance with section II of said paragraph, 40% in the case of natural persons and a
30% for legal entities. The legal entities referred to in this paragraph may add to the
balance of your net tax profit account for the year in question, the profit corresponding to the
exempt income; To determine said profit, the exempt income corresponding to the
taxpayer by the profit coefficient for the year, calculated in accordance with the provisions of article
14 of this Law.
Amended paragraph DOF 11-18-2015
In the case of companies or associations of producers, which are dedicated exclusively to the
agricultural, livestock, forestry or fishing activities, constituted exclusively by partners or
associates natural persons and that each partner or associate has income greater than 20 times the salary
general minimum of the geographic area of the taxpayer raised per year, without exceeding 423 times the salary
general minimum of the geographic area of the taxpayer raised per year, without total income
in the exercise of the society or association exceed 4230 times the general minimum wage of the area
geographic location of the taxpayer raised per year, the provisions of the eleventh paragraph will be applicable,

For the surplus, the tax will be paid in the terms of the seventh paragraph of this article,
reducing the tax determined according to section II of said paragraph, by 30%.
Individuals and legal entities that are exclusively dedicated to agricultural activities,
livestock, forestry or fishing, whose income in the year exceeds the amounts indicated in the
twelfth paragraph, the exemption provided for in the eleventh paragraph of this
article, for the surplus, the tax will be paid in the terms of the seventh paragraph of this article and
the reduction referred to in the twelfth paragraph of this article will be applicable up to the
amounts established therein. The legal entities referred to in this paragraph may add to the balance
of your net tax profit account for the year in question, the profit corresponding to the income
exempt; To determine said profit, the exempt income corresponding to the taxpayer will be multiplied
by the utility coefficient for the year, calculated in accordance with the provisions of article 14 of this Law.
In the case of legal entities dedicated exclusively to agricultural activities,
livestock, fisheries or forestry, to calculate the tax that corresponds to dividends or profits
distributed, instead of the provisions of the previous paragraph, they must multiply the dividends or profits
distributed by the factor obtained by dividing the unit, by the factor obtained by subtracting from
the unit the result of dividing the income tax to be paid in the terms of this
item, between the profit or dividends distributed.
Article 74-A. Individuals who obtain income from agricultural, livestock,
forestry or fisheries, and that said income represents at least 25% of their total income
in the year, not including income from the disposals of fixed assets or fixed assets and land, of
your property that had been involved in the aforementioned activities, and that also your total income
in the exercise they do not exceed 8 times the general minimum wage raised per year, they will not pay the tax
on the income for the income from the aforementioned activities up to an amount, in the year,
1 high general minimum wage per year.

Article added DOF 11-18-2015

Article 74-B. The legal entities of agrarian law that obtain at least 80% of their total income from the industrialization and commercialization of products derived from activities agricultural, livestock, forestry or fishing, constituted only by partners or associates persons individuals who are recognized as ejidatarios or comuneros in accordance with the Agrarian Law, or by ejidos or communities constituted in terms of the aforementioned Law, which would have had total income in the immediately preceding fiscal year, not including income from disposals of fixed assets or fixed assets and lands of his property that had been involved in his activity, that would not have exceeded the amount of five million pesos, will comply with the obligations established in this Law in accordance with the provisions of Section I of Chapter II of Title IV thereof and shall determine the tax on the corresponding income applying the rate established in article 9 of this Law. The tax determined will be reduced by 30%.

The legal entities referred to in this article who initiate activities may choose to apply the provided in this article, when they estimate that their total income for the year, in which at less 80% are obtained by the industrialization and commercialization of products derived from agricultural, livestock, forestry or fishing activities, will not exceed the amount of five million of pesos. When in the aforementioned year they carry out operations for a period of less than twelve months, for determine the aforementioned amount, they will divide the income shown by the number of days that it comprises the period and the result will be multiplied by 365 days.

Taxpayers who choose to apply the provisions of this article must submit in January of the year in question, a notice to the tax authorities in the terms that for such effects established by the Tax Administration Service through general rules, in which state that they will apply the provisions of this article.

When taxpayers stop complying with the requirements referred to in this article or when your income in the period elapsed from the beginning of the fiscal year and up to the month in question, exceed the amount indicated in the first paragraph of this article, will cease to apply the provisions of this article and must pay income tax in the terms of this Law in the regime corresponding, from the year following the one in which the breach of said requirements. In the event that taxpayers obtain income that exceeds the amount of five million pesos, said surplus will not have the benefit of the reduction of the tax to which it refers this article. When taxpayers cease to apply the provisions of this article, in no case They may reapply it under the terms thereof.

The declarations of provisional payments and the fiscal year, as well as the register of operations are may be carried out through the means and formats indicated by the Tax Administration Service by general rules.

Article added DOF 12-09-2019

Article 75. The legal entity that fulfills the fiscal obligations on behalf of its members in the terms of this Chapter, in addition to the obligations referred to in the previous article, will have the following:

I.
Carry out the withholdings and their entirety on behalf of their members and, in their case, issue the certificates of said withholdings, when this Law or the other tax provisions oblige it.

II .
Keep a separate record of income, expenses and investments, of the operations that carried out on behalf of each of its members, complying with the established in the provisions of this Law and in those of the Fiscal Code of the Federation.

III .
Issue and collect documentation proving income and expenses, respectively, of the operations carried out on behalf of each of its members, complying with the provisions of this Law and the other fiscal provisions.

The legal entities referred to in this Chapter must be registered in the Federal Register of Taxpayers

Individuals who fall under the assumptions indicated in the twelfth and twelfth paragraphs fourteenth of the previous article must be registered in the Federal Register of Taxpayers.

CHAPTER IX
ON THE OBLIGATIONS OF MORAL PERSONS

Article 76. Taxpayers who obtain income from those indicated in this Title, in addition to The obligations established in other articles of this Law will have the following:

I.
Keep the accounting in accordance with the Fiscal Code of the Federation, its Regulations and the Regulations of this Law, and make the records in it.

II.
Issue tax receipts for the activities they carry out.

III.
Issue the tax receipts stating the amount of payments made that constitute income from a source of wealth located in Mexico in accordance with the provisions of the Title V of this Law or of payments made to establishments abroad of

credit institutions of the country, in the terms of article 48 of the same and, where appropriate, the Tax withheld from the resident abroad or the aforementioned credit institutions.

IV.
Formulate a statement of financial position and take inventory of inventories to date in that the year ends, in accordance with the respective regulatory provisions.

V.
Present a statement in which the tax result for the year or profit is determined taxable thereof and the amount of the corresponding tax, before the authorized offices, within the three months following the date on which said fiscal year ends. In bliss The declaration will also determine the fiscal profit and the amount corresponding to the worker participation in company profits.

SAW.
Submit, no later than February 15 of each year, to the tax authorities and Through the official form approved by said authorities, the following information:

a) The unpaid balance as of December 31 of the previous year, of the loans that have been granted or guaranteed by residents abroad; and

b) The type of financing, name of the beneficial owner of the interest, type of currency, the applicable interest rate and the due dates of the principal and the accessories, of each of the financing operations referred to in subsection previous.

VII.
Present the declarations referred to in this article through electronic means in the email address indicated by the Tax Administration Service for this purpose through general provisions.

VIII.
Keep a record of the operations carried out with securities issued in series.

IX.
Obtain and keep the supporting documentation, in the case of taxpayers who carry out operations with related parties residing abroad, with which show that the amount of your income and deductions were made according to the prices or amounts of consideration that would have been used by independent parties in comparable operations, which must contain the following data:

a) The name, denomination or company name, domicile and fiscal residence of the persons related to which operations are carried out, as well as the documentation that demonstrate direct and indirect participation between related parties.

b) Information regarding the functions or activities, assets used and risks assumed by the taxpayer for each type of operation.

c) Information and documentation on operations with related parties and their amounts, for each related party and for each type of operation according to the classification and with the data established in article 179 of this Law.

d) The method applied in accordance with article 180 of this Law, including the information and

documentation on comparable operations or companies for each type of operation.
Taxpayers who carry out business activities whose income in the year
immediately preceding have not exceeded $ 13'000,000.00, as well as taxpayers whose
income derived from the provision of professional services would not have exceeded in said
exercise of $ 3,000,000.00 will not be obliged to comply with the obligation established in

this fraction, except those that are in the case referred to in the penultimate
paragraph of article 179 of this Law and those that have the character of contractors or assignees
in terms of the Hydrocarbon Income Law.
Amended paragraph DOF 11-30-2016
The exercise of the powers of verification regarding the obligation established in this
fraction can only be done for completed exercises.
The documentation and information referred to in this section must be registered in
accounting, identifying in it the one dealing with operations with related parties
foreign residents.

X.

Present, together with the statement of the exercise, the information of the operations
carried out with related parties residing abroad, carried out during the year of
immediately preceding calendar, which is requested through the official form approved for this purpose
tax authorities.

XI.

In the case of legal entities that make payments for dividends or
profits to individuals or companies:

a) Make payments with a non-negotiable nominative check of the taxpayer issued to
name of the shareholder or through funds transfers regulated by the Bank of
Mexico to the account of said shareholder.

b) Provide people to whom they make payments for the concepts to which they are
refers to this fraction, tax receipt in which its amount is indicated, the tax on
the income withheld in terms of articles 140 and 164 of this Law, as well as if these
come from the accounts established in articles 77 and 85 of this Law, as
deal, or if it is the dividends or profits referred to in the first paragraph of the
Article 10 thereof. This voucher will be delivered when the dividend is paid or
utility.

XII.

In the case of legal entities that carry out operations with related parties, they
must determine their cumulative income and their authorized deductions, considering
for those operations the prices and amounts of consideration that they would have used with
or between independent parties in comparable transactions. For these purposes, the
methods established in article 180 of this Law, in the order established in the aforementioned
Article.

XIII.

Submit, no later than February 15 of each year to the authorized offices,
statement in which they provide information on the operations carried out in the year of
previous calendar, through trusts through which business activities are carried out
in which they intervene.

XIV.

Keep an inventory control of merchandise, raw materials, products in process and
finished products, as the case may be, in accordance with the perpetual inventory system. The
Taxpayers may incorporate variations to the system indicated in this section, provided
that comply with the requirements established by general rules.
Taxpayers who choose to value their inventories in accordance with the fourth paragraph
of Article 41 of this Law, they must keep a record of the factors used to set the
gross profit margins applied to determine the cost of goods sold during the
exercise, identifying the homogeneous articles by groups or departments with the

profit margins applied to each of them. The record referred to in this paragraph is must have at the disposal of the tax authorities during the period established in the Article 30 of the Fiscal Code of the Federation.

XV.

Inform the tax authorities, through electronic means and formats, that indicate the Tax Administration Service through general rules, no later than the 17th day of the month immediately after the one in which the operation is carried out, from the Considerations received in cash in national or foreign currency, as well as in pieces of gold or silver, the amount of which is greater than one hundred thousand pesos. The aforementioned rules of character may establish cases in which it is not necessary to present the information to that this fraction refers to.

The information referred to in this section will be available to the Secretariat of Finance and Public Credit in the terms of article 69 of the Federal Tax Code.

XVI.

Inform the tax authorities, through the means and formats that for this purpose indicated by the Tax Administration Service through general rules, of the loans, contributions for future capital increases or capital increases they receive in cash, in national or foreign currency, greater than $ 600,000.00, within fifteen days after the one in which the corresponding amounts are received.

XVII. Taxpayers resident in the country who have establishments abroad, In addition to the obligations established in other articles of this Law, they will have the following:

a) Keep the accounting books and records that correspond to the establishment in the foreigner, in the terms indicated in this Law and its Regulations. The seats corresponding may be carried out in accordance with the following:

1. In Spanish or in the official language of the country where said establishments. If the corresponding entries are made in a language other than the Spanish, an authorized translation must be provided to the tax authorities when they so require in the exercise of their powers of verification.

2. Registering operations in national currency or in legal tender in the country where these establishments are located. If you register in currency different from the national one, the conversion may be made, at the choice of the taxpayer, for each operation or according to the exchange rate that the foreign currency has in Mexico on the last day of each calendar month.

b) Keep books, records and supporting documentation of the entries respective and proof of having complied with their tax obligations, related only to the establishment abroad, during the term that for this purpose, this Law and the Fiscal Code of the Federation indicate. May be kept in said establishment provided that the requirements and conditions established by the Regulation of this Law.

XVIII. The legal entities that distribute advances or returns in the terms of the fraction II of article 94 of this Law, they must issue tax receipt stating the amount of the advances and income distributed, as well as the tax withheld.

XIX.

In the case of taxpayers who have chosen to rule in the terms of the article 32-A of the Fiscal Code of the Federation, they must make known in the General Assembly

Ordinary Shareholders a report reporting on compliance with the Tax obligations in charge of the fiscal year to which the opinion corresponds.

The obligation set forth in the preceding paragraph shall be deemed to have been fulfilled if in the referred Assembly It is distributed among the shareholders and the report on the review of the situation is read fiscal referred to in section III of article 52 of the Fiscal Code of the Federation.

Article 76-A. The taxpayers indicated in article 32-H, sections I, II, III and IV of the Code Fiscal of the Federation that carry out operations with related parties, in addition to the provisions of the Article 76, sections IX and XII, and in relation to Article 179, first and last paragraphs of this Law, must provide the tax authorities no later than December 31 of the immediate year after the fiscal year in question, the following annual informative statements of parties related:

I.
Master informative declaration of related parties of the multinational business group, which must contain information regarding the multinational business group, of the:

to)
Organizational structure.

b)
Description of the activity, its intangibles, financial activities with its parts related.

c)
Financial and fiscal position.

II.
Local informative declaration of related parties, which must contain information on the:

to)
Description of the organizational structure, strategic and business activities, as well as well as its operations with related parties.

b)
Financial information of the obligated taxpayer and of the operations or companies used as comparables in their analyzes.

III.
Country-by-country information declaration of the multinational business group containing:

to)
Information at the tax jurisdiction level on the global distribution of income and taxes paid.

b)
Indicators of location of economic activities in tax jurisdictions in those operated by the multinational business group in the corresponding fiscal year, the which should include the tax jurisdiction; the total income, distinguishing the amount obtained with related parties and with independent parties; profit or loss before taxes; income tax actually paid; income tax caused in the exercise; capital accounts; accumulated profits or losses; number of employees; fixed assets and merchandise.

c)
A list of all the entities that make up the multinational business group, and their permanent establishments, including the main economic activities of each one of the member entities of the multinational business group; jurisdiction of constitution of the entity, for the case in which it is different from that of its tax residence, in addition to all the additional information that is considered could facilitate the understanding of the above information.

The country-by-country information return must be submitted by the taxpayers to which it is refers to this article when they are located in any of the assumptions indicated to continuation:

to)
They are multinational controlling legal entities, understanding as such those that meet the following requirements:

one.
Are residents of Mexico.

two.
Have subsidiaries defined in terms of the information standards
financial institution, or permanent establishments that reside or are located in the
foreigner, as the case may be.
3.
They are not subsidiaries of another company residing abroad.
Four.
Are required to prepare, present and disclose consolidated financial statements in
the terms of the financial reporting standards.
5.
Report in their consolidated financial statements results of entities with
residence in one or more countries or jurisdictions.
6.
Have obtained in the immediately preceding fiscal year consolidated income for purposes
equivalent to or greater than twelve billion pesos.
This amount may be modified by the Congress of the Union for the exercise that
is dealt with in the Income Law of the Federation.
b)
Are legal entities resident in national territory or residents abroad with
permanent establishment in the country, which have been designated by the legal entity
holding company of the multinational business group residing abroad as
responsible for providing the country-by-country information declaration referred to in the
present fraction. The designated legal person must present, no later than the 31st of
December of the year following their appointment, a notice to the tax authorities in
the terms established for such purposes by the Tax Administration Service
by general rules.
The Tax Administration Service will establish general rules for the presentation of
the statements referred to in sections I, II and III of this article, through which you may
request additional information, and will include the corresponding media and formats. On the other hand, said
tax authority, may require legal entities resident in national territory to be
subsidiaries of a company resident abroad, or to residents abroad who have a
permanent establishment in the country, the country-by-country information declaration referred to in the
fraction III of this article, in cases in which the tax authorities cannot obtain the
information corresponding to said declaration through the mechanisms of exchange of
information established in the international treaties that Mexico has in force, for such purposes
Taxpayers will have a maximum period of 120 business days from the date on which the
notify the request to provide the statement referred to in this paragraph.
Article added DOF 11-18-2015
Article 77. Legal entities will keep a net tax profit account. This account is
will be added with the net tax profit of each year, as well as with the dividends or profits received
of other legal entities resident in Mexico and with income, dividends or profits subject to
preferential tax regimes in the terms of the tenth paragraph of article 177 of this Law, and

will decrease with the amount of dividends or profits paid, with the profits distributed to which
Article 78 of this Law refers, when in both cases they come from the balance of said account. For the
effects of this paragraph, dividends or profits in shares or reinvested in the
subscription and capital increase of the same person who distributes them, within 30 calendar days
following their distribution. To determine the net tax profit referred to in this paragraph, you must
decrease, where appropriate, the amount resulting in the terms of section II of article 10 of this Law.
The balance of the account provided for in this article that is held on the last day of each fiscal year, not including the
net tax profit thereof, it will be updated for the period from the month in which it was made
the last update and until the last month of the year in question. When distributed or
receive dividends or profits after the update provided for in this paragraph, the balance of
the account that is held on the date of distribution or receipt, will be updated for the period
understood from the month in which the last update was made and until the month in which
dividends or profits are distributed or received.

For the purposes of the provisions of this article, the net tax profit for the year is considered
amount that is obtained by subtracting from the fiscal result of the year, the income tax paid in
the terms of article 9 of this Law, the amount of non-deductible items for the purposes of said
tax, except those indicated in sections VIII and IX of article 28 of the aforementioned Law, the
participation of workers in the profits of the companies referred to in section I of the
Article 9 thereof, and the amount to be determined in accordance with the following paragraph.
When in the year for which the net tax profit referred to in the preceding paragraph is calculated, the
legal person in question has the obligation to accumulate the proportional amounts of the
income taxes paid abroad in accordance with the second and fourth paragraphs of the
Article 5 of this Law, must be reduced to the amount obtained in accordance with the previous paragraph, the
amount resulting from applying the following formula:
MRU
Where:
MRU: Amount to subtract from the amount obtained according to the third paragraph of this article.
D:
Dividend or profit distributed by the company residing abroad to the person
moral resident in Mexico without reducing the withholding or payment of income tax
that in your case has been made by its distribution.
MPI: Proportional amount of income tax paid abroad in the first level
corporate, referred to in the second and third paragraphs of article 5 of this Law.
MPI2: Proportional amount of income tax paid abroad in second level
corporate, referred to in the fourth and fifth paragraphs of article 5 of this Law.
DN: Dividend or profit distributed by the company residing abroad to the person
morale resident in Mexico decreased with the withholding or payment of income tax
that in your case has been made by its distribution.
AC: Creditable taxes in accordance with the first, second and fourth paragraphs of article 5 of
this Law that correspond to the income that was accumulated for both the dividend received
as for their proportional amounts.

When the sum of the income tax paid in the terms of article 9 of this Law, the
Non-deductible items for income tax purposes, except those indicated in the fractions
VIII and IX of article 28 of this Law, the participation of workers in the profits of companies
referred to in section I of article 9 thereof, and the amount determined in accordance with paragraph
above, is greater than the fiscal result for the year, the difference will be reduced from the balance of the
net tax profit at the end of the year or, where appropriate, of the net tax profit
Determine in the following exercises, until exhausted. In the latter case, the amount to be decreased is
will update from the last month of the fiscal year in which it was determined and until the last month of the fiscal year in
the one that is diminished.
When the tax result of a fiscal year is modified and the modification reduces the net tax profit
determined, the updated amount of the reduction must be decreased from the balance of the utility account
Net tax that the legal entity has on the date the supplementary declaration is presented.
When the updated amount of the reduction is greater than the account balance on the date of
presentation of the referred return, the tax on the
income resulting from applying the rate referred to in article 9 of this Law to the amount resulting from
add to the difference between the reduction and the balance of the referred account, the tax corresponding to
said difference. To determine the tax that must be added, the difference mentioned will be multiplied
by the factor of 1.4286 and the result will be applied the rate of article 9 of this Law. The amount of the
The reduction will be updated for the same periods in which the net tax profit for the year was updated.
concerned.
The balance of the net tax profit account must be transferred to another or other companies in the cases
merger or split. In the latter case, said balance will be divided between the dividing company and the
spun-off companies, in the proportion in which the shareholders' equity of the state of
financial position approved by the shareholders' meeting and that has served as the basis for carrying out the
cleavage.
Article 77-A. Legal entities that are exclusively dedicated to power generation
from renewable sources or efficient electricity cogeneration systems, in the fiscal year

in which they apply the deduction provided for in article 34, section XIII of this Law, they may create an account profit from investment in renewable energies, which will be calculated in the same terms as the net tax profit account provided for in Article 77 of this Law. For purposes of calculating the profit account for investment in renewable energy, instead of the net tax profit for the year to referred to in article 77 of this Law, the profit for investment in renewable energies of the exercise.

Taxpayers who choose to keep the profit account for investment in renewable energy, they will do until the year in which they determine the net tax profit provided for in article 77, paragraph third of this Law.

For the purposes of the provisions of this article, it is considered income from investment in energy renewable for the year, the amount obtained by subtracting from the tax result of the same year the income tax, both determined in accordance with the following paragraph and, where appropriate, the concepts referred to in article 77, third paragraph of this Law.

For purposes of income from investment in renewable energies, the fiscal result for the year is It will be calculated by applying instead of the deduction percentage established in article 34, section XIII of this Law, the one provided for in Article 35, section I thereof, during the corresponding fiscal years to the useful life of the asset and until the fiscal year in which the net tax profit is determined. To the fiscal result obtained, the rate provided for in article 9 of this Law will be applied and the amount obtained will be the Income tax that is decreased in accordance with the previous paragraph. The deduction provided in this

paragraph shall be carried out under the terms of Title II, Chapter II, Section II of this Law, except as provided in article 31, fourth paragraph of the aforementioned Law.

You will not be obliged to pay income tax for dividends or profits that are distribute from the profit account for investment in renewable energy. The provisions of this paragraph do not It will be applicable in the case of the tax provided for in articles 140, second paragraph and 164, sections I, fifth paragraph and IV of this Law.

Taxpayers who distribute dividends or profits from the investment income account in renewable energies, must keep a cumulative record of the distribution of dividends or profits made in each year.

Taxpayers who distribute dividends or profits from the investment income account in renewable energies, as of the year in which they determine the net tax profit provided for in article 77, third paragraph of this Law, they must reduce from said net tax profit, the balance they have in the record that is established in the previous paragraph. Said decrease must be made up to the amount of the balance of the net tax profit account provided for in article 77 of this Law, and until the fiscal year in that decrease the total of dividends or distributed profits from the profit account for investment in renewable energies.

From the year in which a balance is generated in the net tax profit account provided for in article 77 of this Law, the undistributed remainder that, if applicable, has the account of profit from investment in renewable energy.

Taxpayers dedicated exclusively to the generation of energy from renewable sources or efficient electricity cogeneration systems, those whose income from said activities represent at least 90% of its total income, not including income from the disposals of fixed assets or fixed assets and land, owned by them, which have been affected to your activity.

Article added DOF 11-18-2015

Article 78. The **legal** entities resident in Mexico who reduce their capital will determine the distributed profit, according to the following:

I.

The reimbursement per share will decrease the balance of the capital contribution account by action taken as of the date the refund is paid.

The distributed profit will be the amount that results from multiplying the number of shares that are reimburse or those that have been considered for the capital reduction in question, as appropriate, for the amount resulting from the previous paragraph.

The taxable distributed profit determined in accordance with the previous paragraph may come from the net tax profit account up to the part that corresponds to the balance of said account to the number of shares that are redeemed. The amount of the net tax profit account

corresponds to the actions indicated, the balance that said account has in the
date the refund was paid.
When the taxable distributed profit to which this fraction refers does not come from the account
of net tax profit, legal entities must determine and find out the tax that
corresponding applying to said utility the rate provided for in article 9 of this Law.
effects, the amount of the distributed profit must include the income tax that
corresponds to it. To determine the tax corresponding to said profit,

multiply it by the factor of 1.4286 and the rate of article 9 will be applied to the result
of this Law.
The amount of the capital contribution account balance per share determined for the
calculation of distributed profit, multiplied by the number of shares that are redeemed
or by those that have been considered for the capital reduction in question. The result
obtained will be reduced from the balance that said account has on the date on which the
refund.
To determine the amount of the capital contribution account balance per share, it will be divided
the balance of said account on the date the refund is paid, regardless of this, between the
total shares of the same person existing on the same date, including the
corresponding to the reinvestment or capitalization of profits, or any other
concept that integrates the stockholders' equity of the same.
II.
Legal entities that reduce their capital, additionally, will consider said reduction
as distributed profit up to the amount that results from subtracting the stockholders' equity according to
the statement of financial position approved by the shareholders' meeting for the purposes of said
decrease, the balance of the capital contribution account that is on the date on which the
carry out the referred reduction when it is less.
The amount obtained according to the previous paragraph will decrease the profit
distributed determined in the terms of the second paragraph of section I of this article. He
The result will be the taxable distributed profit for the purposes of this fraction.
When the taxable distributed profit referred to in the preceding paragraph does not come from the
net tax profit account, legal entities must determine and pay the tax
that corresponds to said utility, applying to it the rate provided for in article 9 of this
Law. For these purposes, the amount of taxable distributed profit must include the tax
on the income that corresponds to it. To determine the tax that corresponds to
This utility will be multiplied by the factor of 1.4286 and the result will be applied
rate of article 9 of this Law. When the taxable distributed profit comes from the
aforementioned net tax profit account will be in accordance with the provisions of the third paragraph of the
Article 10 of this Law and said profit must be reduced from the balance of the aforementioned
bill. The profit determined according to this fraction will be considered for
subsequent capital reductions as a capital contribution under the terms of this
Article.
Stockholders' equity must be updated in accordance with the Financial Reporting Standards, when the
person uses these principles to integrate their accounting; otherwise, stockholders' equity
It must be updated in accordance with the general rules issued by the Service of
Tax administration.
The legal entities referred to in this article must find out jointly with the tax
that, where appropriate, has corresponded to the profit or dividend in the terms of section I of this
Article, the amount of the tax determined in the terms of section II thereof.
The provisions of this article will also be applicable in the case of liquidation of legal entities.
In the case of division of companies, the provisions of this precept will not be applicable, except as
indicated in the tenth paragraph of the same, provided that the sum of the capital of the splitting company, in
the case that it subsists, and of the spun-off companies, is the same as that of the splinter company and

the shares issued as a result of such acts are exchanged to them
shareholders and in the same proportion of shares that they had in the splinter company.
The provisions of this article will be applicable in the case of the purchase of shares, made by the
own issuing company charged to its share capital or to the reserve for acquisitions of shares
own. Said companies will not consider distributed profits in the terms of this article, the
purchases of own shares that, added to those previously purchased, do not exceed
5% of all of its released shares, and provided that they are repositioned within a maximum period of
one year, counted from the day of purchase. In the event that the acquisition of treasury shares to which
referred to in this paragraph is made with resources obtained through the issuance of obligations
convertible into shares, the term will be that of the issuance of said obligations. Service
Tax Administration may issue general rules that facilitate compliance with the
established in this paragraph. The provisions of this paragraph will not be applicable in the case of funds
of variable income investment for the purchase of shares that they make to their members or
shareholders.
Amended paragraph DOF 11-18-2015
For the purposes of the previous paragraph, the distributed profit will be the amount obtained from
decrease the amount paid for the acquisition of each of the shares, the balance of the account of
capital contribution per share, on the date the shares are purchased, multiplying the result
by the number of shares purchased. The profit distributed in the terms of this paragraph is
may decrease, where appropriate, the balance of the net tax profit account of the issuing company. The amount
of the balance of the net tax profit account and of the balance of the capital contribution account, which is
decreased in the terms of this paragraph, the balances of the aforementioned accounts that
are held on the date of the purchase of shares by the issuing company itself.
When the distributed profit determined in accordance with the previous paragraph does not come from the
net tax profit, the issuing company must determine and pay the corresponding tax in the
terms of the third paragraph of section II of this article.
It is also considered a capital reduction in the terms of this article, the acquisition that a
company realizes the shares issued by another company that in turn is a direct or indirect holder
of the shares of the acquiring company. In this case, it is considered that the company issuing the
shares that are acquired is the one that reduces your capital. For these purposes, the amount of the refund
It will be the amount paid for the acquisition of the share.
In the case of division of companies, the transfer of
monetary assets to the companies that arise as a result of the spin-off, when said transfer
causes that in the companies that arise, the aforementioned assets represent more than 51% of their
total assets. Capital reduction will be considered when, due to the division, the company
company, hold monetary assets that represent more than 51% of your total assets. For
effects of this paragraph, an amount equivalent to the value of the
monetary assets that are transferred. The provisions of this paragraph shall not be applicable in the case of
spin-off of companies that are members of the financial system in the terms of article 7 of this
Law. The amount of the capital reduction determined in accordance with this paragraph will be considered for
subsequent reductions as a capital contribution in the terms of this article, as long as no
any refund is made at the time of the spin-off.
To determine the updated contribution capital, the legal entities will keep an account of
contribution capital to be added with capital contributions, net subscription premiums
of shares carried out by the partners or shareholders, and will be reduced with the capital reductions that
are made. For the purposes of this paragraph, the contribution capital will not be included
corresponding to the reinvestment or capitalization of profits or any other concept that conforms

the stockholders' equity of the legal entity or that from reinvestment of dividends or profits in
capital increase of the people who distribute them carried out within thirty days after
its distribution. The concepts corresponding to capital increases mentioned in this paragraph are

will be added to the contribution capital account at the time they are paid and the concepts relating to capital reductions will be deducted from the aforementioned account at the time the refund.

The balance of the account provided for in the preceding paragraph that is held at the close of each fiscal year, is will update for the period from the month in which the last update was made and up to the month of closing of the fiscal year in question. When capital contributions or reductions are made, after the update provided for in this paragraph, the balance of the account held at that time date will be updated for the period from the month in which the last update was made and until the month in which the contribution or reimbursement is paid, as applicable.

When a merger or division of companies occurs, the balance of the capital contribution account It must be transmitted to the companies that arise or that subsist as a result of said acts, according to corresponds. In the case of a merger of companies, the balance of the account will not be taken into account. contribution capital of the merged companies, in the proportion in which the shares of said companies that are owned by those that subsist at the time of the merger, represent regarding the total of your shares. In the case of division of companies, said balance will be divided between the company splitter and the spun-off companies, in the proportion in which the stockholders' equity of the statement of financial position approved by the shareholders' meeting and that has served as the basis for perform the excision.

In the case of merger, when the holding company of the shares of the company subsists disappears, the balance of the capital contribution account of the company that remains will be the amount that result of adding to the balance of the contribution capital account that the company that subsists had before of the merger, the amount of the balance of the contribution capital account that corresponds to other shareholders of the company that disappears on the same date, other than the merging company.

When the company that survives from the merger is the company whose shares were owned by a merged company, the amount of the capital contribution account of the company that remains will be the one that the merged company had before the merger, added with the amount that results from multiplying the balance of the capital contribution account that the merging company had before the merger, by the shareholding held in said company and on the same date by other shareholders other than the merged company.

When a legal entity has increased its capital within a period of two years prior to the date on which the reduction of the same is made and this gives rise to the cancellation of shares or the decrease in the value of the shares, said legal person will calculate the profit that would have corresponding to the holders of the same if they have been disposed of, in accordance with article 22 of this Law, considering for these purposes the reimbursement per share as income obtained per share. When the legal person merges within the aforementioned two-year period and subsequently the person morality that subsists or arises due to the merger reduces its capital giving rise to the cancellation of shares or the decrease in the value of the shares, the aforementioned company will calculate the profit that it would have corresponded to the holders of the shares if they had been disposed of, in accordance with the article before aforementioned. In the event that this profit is greater than the distributed profit determined in accordance with sections I and II of this article, said profit will be considered as distributed profit for the effects of this precept.

The provisions of this article will be applicable, without distinction, to reimbursement, amortization or capital reduction, regardless of whether or not there is cancellation of shares.

The provisions of this article will also be applicable to joint ventures when they carry out reimbursements or capital reductions in favor of their members.

TITLE III
THE REGIME OF MORAL PERSONS FOR NON-PROFIT PURPOSES

Article 79. The following legal entities are not taxpayers of income tax:

I.
Trade unions and the organizations that group them.

II.
Employer associations.

III.
Chambers of commerce and industry, agricultural, livestock, fisheries or forestry groups,

as well as the organisms that gather them.
IV.
School of professionals and organism who group them.
V.
Civil associations and public interest limited liability companies that
manage the irrigation districts or units in a decentralized manner, prior to the concession and
respective permission.
SAW.
Assistance or charitable institutions, authorized by the laws of the matter, as well
such as civil societies or associations, organized non-profit and authorized to
Receive donations under the terms of this Law, which have people as beneficiaries,
low-income sectors and regions; to carry out activities to achieve better
subsistence and development conditions for indigenous communities and groups
vulnerable by age, sex or disability problems, dedicated to the following
activities:
to)
Attention to basic subsistence requirements in terms of food, clothing
or housing.
b)
Medical assistance or rehabilitation or care in specialized establishments.
c)
Legal assistance, support and promotion, for the protection of the rights of the
minors, as well as for the social rehabilitation of people who have carried out
illicit conduct.
d)
The rehabilitation of alcoholics and drug addicts.
and)
Help for funeral services.
F)
Social orientation, education or job training.
g)
Support for the development of indigenous peoples and communities.
h)
Contribution of services for the attention to social groups with disabilities.
i)
Promotion of actions to improve the popular economy.
VII.
Consumer cooperative societies.

VIII.
Organizations that, in accordance with the Law, group cooperative societies, either
producers or consumers.
IX.
Mutual societies and Agricultural and Rural Insurance Funds, which do not operate with
third parties, as long as they do not incur expenses for the acquisition of businesses, such as prizes,
commissions and the like.
X.
Societies or associations of a civil nature that are dedicated to teaching, with authorization
or with recognition of official validity of studies in the terms of the General Law of
Education, as well as the institutions created by presidential decree or by law, whose purpose
be teaching, provided that they are considered as institutions authorized to receive
deductible donations in terms of this Law.
XI.
Societies or associations of a civil nature dedicated to scientific research or
that are registered in the National Registry of Scientific Institutions and
Technological.

XII.
Associations or civil societies, organized non-profit and authorized to receive donations, dedicated to the following activities:
to)
The promotion and dissemination of music, plastic arts, dramatic arts, dance, literature, architecture and cinematography, in accordance with the Law that creates the National Institute of Fine Arts and Literature, as well as the Federal Cinematography Law.
b)
Support for artistic education and research activities in accordance with the indicated in the previous paragraph.
c)
The protection, conservation, restoration and recovery of the cultural heritage of the nation, under the terms of the Federal Law on Monuments and Archaeological Zones, Artistic and Historical and the General Law of National Assets; as well as the art of indigenous communities in all the primal manifestations of their own languages, uses and customs, crafts and traditions of multicultural composition that make up the country.
d)
The establishment and establishment of libraries that are part of the National Network of Public Libraries in accordance with the General Law of Libraries.
and)
Support for the activities and objectives of the museums dependent on the National Council for Culture and the Arts.
XIII.
Institutions or civil societies, constituted solely for the purpose of managing funds or savings banks, and those to which the labor legislation refers, as well as the cooperative savings and loan societies referred to in the Law to regulate the activities of cooperative savings and loan societies.
XIV.
Parents' associations constituted and registered under the terms of the Regulation of Associations of Parents of Family of the General Law of Education.
XV.
Collective management companies established in accordance with the Federal Law on the Right to Author.
XVI.
Associations or civil societies organized for political purposes, or religious associations constituted in accordance with the Law of Religious Associations and Public Worship.

XVII. Associations or civil societies that grant scholarships, referred to in article 83 of this Law.
XVIII. Civil associations of settlers and civil associations dedicated exclusively to the administration of a condominium property.
XIX.
Civil societies or associations, organized non-profit that are constituted and function exclusively to carry out research activities or preservation of wild, terrestrial or aquatic flora or fauna, within geographic areas defined by the Tax Administration Service through rules of a nature general, as well as those that are constituted and function exclusively to promote among the population the prevention and control of water, air and soil pollution, protection of the environment and the preservation and restoration of ecological balance.
XX.
Non-profit associations and civil societies that prove that they are engaged exclusively to the reproduction of species in protection and danger of extinction and to the conservation of its habitat, provided that in addition to complying with the rules of general issued by the Tax Administration Service, a prior opinion is obtained from the

Ministry of the Environment and Natural Resources.
XXI.
Investment funds specialized in retirement funds.
XXII.
The parties and political associations, legally recognized.
XXIII. The Federation, the federative entities, the municipalities and the institutions that by Law are obliged to hand over to the Federal Government the full amount of their operating remainder.
XXIV. Decentralized organizations that do not pay taxes in accordance with Title II of this Law.
XXV. Assistance or charitable institutions, authorized by the laws of the matter and organized non-profit, as well as civil societies or associations, organized non-profit and authorized to receive donations under the terms of this Law, dedicated to to the following activities:
to)
The promotion of the organized participation of the population in actions that improve their own subsistence conditions for the benefit of the community or in promoting actions on citizen security.
b)
Support in the defense and promotion of human rights.
c)
Cívicas, focused on promoting citizen participation in matters of public interest.
d)
Promotion of gender equity.
and)
Support in the use of natural resources, protection of the environment, flora and fauna, the preservation and restoration of ecological balance, as well as the promotion of sustainable development at the regional and community level, in urban areas and rural.
F)
Promotion and educational, cultural, artistic, scientific and technological promotion.
g)
Participation in civil protection actions.

h)
Provision of support services for the creation and strengthening of organizations that carry out activities that are promoted in terms of the Federal Law for the Promotion of Activities Carried Out by Civil Society Organizations.
i)
Promotion and defense of consumer rights.
j)
Support to projects of agricultural producers and artisans, with income in the year immediately preceding up to 4 times the annual value of the Unit of Measure and Update, that they are located in the areas with the greatest lag in the country according to the National Population Council and that they comply with the general rules that issued by the Tax Administration Service.
Subsection added DOF 11-30-2016
XXVI. Sports Associations recognized by the National Sports Commission, as long as they are members of the National Sports System, in terms of the General Law of Physical Culture and Sports.
The legal entities referred to in sections V, VI, VII, IX, X, XI, XIII, XVI, XVII, XVIII, XIX, XX, XXIV and XXV of this article, as well as the legal entities and trusts authorized to receive Tax-deductible donations, and the investment funds referred to in this Title, will consider distributable remainder, even when they have not delivered it in cash or goods to their members or partners, the amount of omissions of income or purchases not made and improperly recorded; the expenditures that they make and are not deductible in the terms of Title IV of this Law, except when said circumstance is due to the fact that they do not meet the requirements of section IV of article 147 Of the same; The loans they make to their partners or members, or to their spouses, ancestors or

descendants in a straight line of said partners or members except in the case of loans to partners or members of the savings and loan cooperative societies referred to in section XIII of this Article. In the case of loans that in the terms of this paragraph are considered remnant distributable, its amount will be reduced from the distributable remnants that the legal entity distributes to its partners or members.

Amended paragraph DOF 11-18-2015

In the case in which a distributable remnant is determined in the terms of the previous paragraph, the The legal person in question will find out as a tax at their expense the tax that results from applying on said distributable remainder, the maximum rate to be applied on the excess of the lower limit that establishes the rate contained in article 152 of this Law, in which case it will be considered as final tax, having to make the corresponding integer no later than the month of February year following the one in which any of the cases referred to in said paragraph occurs.

Article 80. The legal entities referred to in the previous article will determine the remainder distributable of a calendar year corresponding to its members or shareholders, decreasing from the income obtained in that period, except for those indicated in article 93 of this Law and those for which the final tax has been paid, the authorized deductions, in accordance with Title IV of this Law.

When the majority of the members or shareholders of said legal entities are taxpayers of Title II of this Act, the distributable remainder will be calculated by adding the income and decreasing the deductions that correspond, in the terms of the provisions of said Title. When most of the members of said legal entities are taxpayers of Title IV, Chapter II, Section I of this Law, the distributable remainder will be calculated by adding the income and decreasing the deductions that correspond, in the terms of said Section, as appropriate.

The members or shareholders of the legal entities referred to in article 79 of this Law, will consider as distributable remainder only the income that said persons give them in cash or goods.

The provisions of this Title will be applicable in the case of investment funds referred to in the Law Investment Funds, except in the case of capital investment funds. The members o shareholders of the investment funds referred to in this paragraph, will be taxpayers in accordance with provided in this Law.

Amended paragraph DOF 11-18-2015

The members or shareholders of the legal entities referred to in this Title will not consider as income, the reimbursements that they make of the contributions they have made. For said effects, the provisions of article 78 of this Law will be followed.

In the event that the legal entities referred to in this Title dispose of assets other than their fixed assets or provide services to persons other than their members or partners, must determine the tax that corresponds to the income derived from the aforementioned activities, in the terms of Title II of this Law, at the rate established in Article 9 of the same, provided that said income exceeds 5% of the total income of the legal entity in the fiscal year in question.

Legal entities and trusts authorized to receive tax-deductible donations may obtain income from activities other than the purposes for which they were authorized to receive said donations, provided they do not exceed 10% of your total income in the year in question.

Income from activities other than the aforementioned purposes are not considered those received by donations; supports or incentives provided by the Federation, states, or municipalities; alienation of assets of its fixed or intangible assets; membership fees; recovery fees; interests; patrimonial rights derived from intellectual property; temporary use or enjoyment of real estate, or returns obtained from shares or other credit instruments, placed among the general public investor under the terms established by general rules by the Tax administration. In the event that your income not related to the purposes for which were authorized to receive such donations exceed the indicated limit, the aforementioned persons morals shall determine the tax corresponding to said surplus, in accordance with the established in the previous paragraph.

Amended paragraph DOF 11-30-2016

Article 81. The **legal** entities referred to in this Title, with the exception of those indicated in the Article 86 of this Law, of investment companies specialized in retirement funds and of

legal persons authorized to receive deductible donations in the terms of the same, will be taxpayers of income tax when they receive income from those mentioned in the Chapters IV, VI and VII of Title IV of this Law, regardless of whether the income referred to in the cited Chapter VI are received in foreign currency. For these purposes, the provisions contained in said Title and the retention that may be made will have the character of final payment.

The debt and variable income investment funds referred to in article 87 of this Law do not will be taxpayers of income tax when they receive income from those indicated in the Chapter VI of Title IV of this Law and both these and their members or shareholders will be at the same provided in articles 87, 88 and 89 of the same Law.

Amended paragraph DOF 11-18-2015

Article 82. The non-profit **legal** entities referred to in sections VI, X, XI, XII, XIX, XX and XXV of article 79 of this Law, must comply with the following to be considered as institutions authorized to receive deductible donations under the terms of this Law.

I.
That they are constituted and function exclusively as entities that are dedicated to anyone of the purposes referred to in sections VI, X, XI, XII, XIX, XX and XXV of article 79 of this Law and that, in accordance with the general rules issued by the Tax Administration Service, a substantial part of their income is received from funds provided by the Federation, states or municipalities, from donations or of those income derived from the realization of its corporate purpose. In the case of those entities in whose favor an authorization is issued to receive deductible donations in the foreigner in accordance with international treaties, in addition to complying with the foregoing, may receive income in excessive amounts from leasing, interest, dividends or royalties or for activities not related to its corporate purpose.

II.
That the activities they develop have as their primary purpose the fulfillment of their corporate purpose, without them being able to intervene in political campaigns or get involved in activities of propaganda.

III.
The people referred to in this article may carry out activities aimed at influencing legislation, provided that such activities are not remunerated and are not carried out in favor of of people or sectors that have given them donations and also provide the Service Tax Administration the following information:

to)
The subject under study.

b)
The legislation to be promoted.

c)
Legislators with whom promotional activities are carried out.

d)
The social, industrial or branch of economic activity that would benefit from the proposal.

and)
The materials, data or information that they contribute to the legislative bodies, clearly identifiable as to their origin and authorship.

F)
The conclusions.

g)
Any other related information determined by the Administration Service Tax, by means of general rules.

IV.
That they allocate their assets exclusively for the purposes of their corporate purpose, not being able to grant benefits on the distributable remainder to any individual or their members natural or legal persons, except in the case, in the latter case, of any of the persons

morals or trusts authorized to receive tax deductible donations or
of the remuneration of services actually received.

V.

That at the time of their liquidation or change of residence for tax purposes, they allocate the
all of your assets to entities authorized to receive deductible donations.
In cases of revocation of the authorization or when its validity has expired and no
have obtained again or renewed the same within the twelve months following the
date on which the corresponding notification takes effect, it must be proven that the
Donations received were used for the purposes of its corporate purpose. In respect of
Donations that were not intended for these purposes, should be allocated to other
Entities authorized to receive deductible donations.

The legal entities referred to in the preceding paragraph that continue to carry out their
activities as organized non-profit institutions, will maintain the assets that
integrate their assets to carry out said activities and will be taxed under the terms and
conditions established in this Title for non-donee. The resources owed
allocate to other authorized donees must be transmitted within 6 months
following counted from the end of the period to obtain the authorization again
when it was revoked or the renewal of it in the case of termination of its validity.
Reformed fraction DOF 11-30-2016

SAW.

Maintain available to the general public the information regarding the authorization to
receive donations, the use and destination that has been given to the donations received, as well as the
compliance with its tax obligations, and where appropriate, the information referred to in the
section II of this article, for the term and in the terms that through rules of character
Generally set the Tax Administration Service.
In cases in which non-profit legal entities or trusts are granted
has revoked or has not renewed their authorization to receive donations derived from the
breach of the obligation to make the information available to the general public
regarding the use or destination of the donations received referred to in the previous paragraph, only
They will be able to obtain a new authorization if they comply with the aforementioned obligation
omitted, prior to obtaining the new authorization.
Paragraph added DOF 11-30-2016

VII.

Inform the tax authorities, through electronic means and formats, that indicate
the Tax Administration Service through general rules, no later than the
17th day of the month immediately after the one in which the operation is carried out, of the donations
received in cash in national or foreign currency, as well as pieces of gold or silver,
whose amount is greater than one hundred thousand pesos.
The information referred to in this section will be available to the Secretariat of
Finance and Public Credit, in the terms of the second paragraph of article 69 of the Code
Federal Prosecutor.

VIII.

Inform the tax authorities, in the terms indicated by the Administration Service
Tax through general rules, of the operations that they celebrate with parties
related and the services they receive or the goods they acquire, from people who
They have been granted deductible donations in the terms of this Law.

IX.

That they have the structures and processes of corporate governance, for the management and
control of the legal entity, in accordance with the general rules issued by the
Service tax administration.
The provisions of this section will only be applicable in the case of legal entities for non-legal purposes.
lucrative with total annual income of more than 100 million pesos or that have a
equity of more than 500 million pesos.
Fraction added DOF 11-30-2016

The requirements referred to in sections IV and V of this article must be stated in the deed

constitutive of the legal person in question with the character of irrevocable.

In all cases, authorized donees must comply with the control requirements
administrative and transparency, which for the purpose establish the Regulations of this Law and the rules of
general character issued for this purpose by the Tax Administration Service.
The Tax Administration Service may revoke or not renew authorizations to receive
deductible donations in the terms of this Law, to entities that fail to comply with the requirements or
obligations that, as authorized donees, must comply in accordance with the provisions
prosecutors, by resolution notified personally. This decentralized body will publish the data
of such entities in the Official Gazette of the Federation and on its Internet page.
For the purposes of the preceding paragraph, in the case of the persons referred to in articles 79,
Sections VI, X, XII and XXV, and 84 of this Law, except for assistance or charitable institutions
authorized by the laws of the matter, to which the authorization is revoked or not renewed, to
As of the notification of the corresponding resolution taking effect and on the occasion of it,
They may deliver donations to authorized donees without the limit established by the
Article 27, section I, last paragraph of this Law during the year in which they are revoked or not
renew authorization.
Foundations, boards and other entities whose purpose is to financially support the
activities of legal persons authorized to receive deductible donations under the terms of this
Law, they may obtain deductible donations, provided they meet the following requirements:
to)
Use all of your income for the purposes for which they were created.
b)
Those established in this article, except as provided in its section I.
The requirement referred to in subsection a) of the preceding paragraph must be recorded in the articles of incorporation
of the legal person in question with the character of irrevocable.
Article 82-Bis. The institutions authorized to receive deductible donations in terms of this
Law, which are in the cases referred to in article 82, section V, of this
system, they must inform the tax authorities of the amount and identification data of the
assets, as well as the identity of the legal entities to whom the totality of their
patrimony, through the media and formats issued for this purpose by the Administration Service
Tax, by means of general rules. In case of not complying with the above, the value of the
Goods susceptible of transmission will be considered as omitted income and the tax must be paid
on income in accordance with the provisions of Title II of this Law.
The entity authorized to receive deductible donations that receives the estate referred to in the
previous paragraph, you will have to issue the corresponding tax receipt for donation
in accordance with the general rules issued for this purpose by the Tax Administration Service. In
In this case, the donation will not be deductible for income tax purposes.
Article added DOF 11-30-2016
Article 82-Ter. The institutions authorized to receive deductible donations in terms of the
Article 82 of this Law, may choose to submit to a process of certification of compliance with
tax, transparency and social impact assessment obligations. The Administration Service
Tax will establish, through general rules, administrative facilities for the
taxpayers who obtain the certification referred to in this paragraph.
The certification process referred to in the previous paragraph will be in charge of institutions
specialized in the matter, which must have the authorization of the Administration Service
Tax, who will establish, through general rules, the requirements and obligations that

The aforementioned institutions must comply to obtain and retain the corresponding authorization, as well as

as the elements to be measured and observed during the certification process.
The Tax Administration Service will publish the list of institutions on its website
authorized specialists, as well as authorized donees that have the certification
provided in this article.
Article added DOF 11-30-2016
Article 83. Associations or civil companies that are constituted for the purpose of granting
Scholarships may obtain authorization to receive deductible donations, provided that they comply with the
following requirements:
I.
That the scholarships be awarded to study in educational institutions that have
authorization or recognition of official validity of studies in the terms of the General Law
of Education or, in the case of foreign institutions, these are
recognized by the National Council of Science and Technology.
II.
That the scholarships are awarded through a competition open to the general public and their allocation
It is based on objective data related to the academic ability of the candidate.
III.
That they meet the requirements referred to in sections II to VIII of article 82 of
this law.
Article 84. The business school programs established by institutions that have
authorization of the tax authority, will be taxpayers of this tax and the institution that establishes
the program will be jointly and severally liable with it.
The aforementioned programs may obtain authorization to establish themselves as companies
independent, in which case they will consider that moment as the start of activities.
The Tax Administration Service, through general rules, will establish the
formal obligations and the way in which provisional payments will be made, as these companies
are considered within the company school programs.
The company school programs referred to in this article may obtain authorization to
receive donations deductible from income tax, provided they meet the requirements
Article 82 of this Law refers, except as provided in section I of the same article.
Article 85. For the purposes of articles 80 and 88 of this Law, investment income funds
variable that distribute dividends received from other companies must keep an account of
net dividends.
Amended paragraph DOF 11-18-2015
The account referred to in this article will be integrated with the dividends received from other people
moral residents in Mexico and will decrease with the amount paid to its members,
from said account. For the purposes of this article, dividends are not included in
shares or those reinvested in the subscription or capital increase of the same person who distributes them,
within thirty days of distribution. The account balance provided for in this article is
will update in the terms of article 77 of this Law.
Article 86. The **legal** entities referred to in this Title, in addition to the obligations
established in other articles of this Law, will have the following:

I.
Maintain the accounting systems in accordance with the Fiscal Code of the Federation, its
Regulations and Regulations of this Law and make records in them regarding their
operations.
II.
Issue and collect the tax receipts that certify the disposals and expenditures
that they perform, the services they provide or the granting of the temporary use or enjoyment of goods.
III.
Present at the authorized offices no later than February 15 of each year,
statement in which the distributable remainder is determined and the proportion of this
concept corresponds to each member.
IV.
Provide its members with proof and tax receipt in which the amount is indicated

of the distributable remainder, if applicable.

V.

Issue the certificates and the tax receipt and provide the information to which it refers section III of article 76 of this Law; withhold and collect the tax paid by third parties and require the respective voucher, when they make payments to third parties and are obliged to do so in the terms of this Law. They must comply with the obligations referred to in article 99 of the same Law, when they make payments that are both income under the terms of the Title IV, Chapter I of this ordinance.

Fraction amended DOF 11-18-2015

The labor unions and the organizations that group them are relieved of complying with the obligations established in sections I and II of this article, except for those activities that carried out by another person would be included in article 16 of the Fiscal Code of the Federation. They are relieved of complying with the obligations referred to in sections III and IV of this article. the persons indicated in article 79 of this Law who do not determine distributable remnant.

The persons referred to in sections V to XIX and XXV of article 79 of this Law, as well as the legal entities or trusts authorized to receive tax-deductible donations and funds of investment referred to in this Title, will present an annual statement in which they will inform the tax authorities of the income obtained and the expenditures made. Said declaration must be submitted no later than February 15 of each year.

Amended paragraph DOF 11-18-2015

The parties and political associations, legally recognized, will have the obligations to retain and find out the tax and demand tax receipts, when they make payments to third parties and are obliged to this in terms of law, as well as keeping accounting and keeping it in accordance with the Fiscal Code of the Federation and its Regulations.

The Federation, the federative entities, the municipalities and the institutions that by Law are obliged to deliver to the Federal Government the full amount of their remainder of operation, they will only have the obligations to withhold and report the tax, issue tax receipts for contributions, products and benefits that they charge as well as for the supports or incentives that they grant and demand tax receipts when they make payments to third parties and are obliged to do so in terms of law.

Amended paragraph DOF 11-30-2016

The decentralized organizations that do not pay taxes in accordance with Title II of this Law, will only have the obligations referred to in the preceding paragraph.

The parties and political associations, legally recognized, the Federation, the entities federative, municipalities and institutions that by law are obliged to deliver to the Federal Government the full amount of the remainder of the operation and the decentralized organizations that do not pay tax

In accordance with Title II of this Law, they are obliged to issue and deliver tax receipts to the people who receive payments for wages and, in general, for the provision of a service subordinate personnel, on the date the corresponding expenditure is made, which may used as proof or receipt of payment for the purposes of the labor legislation referred to in the Articles 132 sections VII and VIII, and 804 first paragraph sections II and IV of the Federal Labor Law.

When a legal person of those included in this Title is dissolved, the obligations to which it is Sections III and IV of this article refer, they must be complied with within three months after the dissolution.

Article 87. The investment funds in debt instruments referred to in the Law of Funds of Investment will not be taxpayers of income tax and its members or shareholders will accumulate the interest income accrued in your favor on these funds.

The accrued interest income referred to in the preceding paragraph will be in real terms for individuals and nominal for legal entities, and will be cumulative in the year in which said fund accrues, in the amount of said interest corresponding to each one of them according to your investment.

Interest accrued in favor of shareholders of investment funds in investment instruments debt will be the sum of the profits received from the sale of their shares issued by said funds and the increase in the valuation of their investments in the same fund on the last business day of the exercise in question, in real terms for individuals and nominal for legal entities, both determined as established in article 88 of this Law.

The legal entities that are members of said funds will be in accordance with the provisions of Chapter III of Title II of this Law regarding investments made in this type of funds.
The investment funds referred to in the first paragraph of this article must know monthly, no later than the 17th day of the month following the month in which the taxed interest accrues, the tax referred to in article 54 of this Law, which corresponds to its members or shareholders.
The people who pay interest to said funds will be relieved of making the withholding to which Article 54 of this Law refers to.
The monthly tax referred to in the previous paragraph will be the sum of the daily tax that corresponds to the investment portfolio subject to the investment fund tax and will be calculated as follows: in the case of securities whose performance is paid in full on the maturity date, which the result of multiplying the number of taxed titles of each species by its weighted average cost of acquisition multiplied by the rate referred to in the article mentioned in the previous paragraph and, in the case of the other titles referred to in article 8 of this Law, which results from multiplying the number of encumbered titles of each species by their nominal value, multiplied by the same rate.
The tax paid by the investment funds in the terms of the previous paragraph, will be creditable for its members or contributing shareholders of Title II and Title IV of the Law against their payments provisional or definitive, provided that they accumulate to their other income for the year the interests taxes accrued by your investments in said investment funds.
To determine creditable withholding for each member or shareholder, investment funds in Debt instruments must divide the tax corresponding to the accrued interest levied daily by the number of shares outstanding at the end of each day. The amount of daily tax per share will be multiplied by the number of shares held by the shareholder at the end of each day try. For this purpose, the amount of creditable tax must be recorded in the state of account, certificate, record or notice of liquidation issued for this purpose.

The variable income investment funds referred to in the Investment Funds Law will not be Income tax payers and their members or shareholders will apply to income from these funds the regime that corresponds to their components of interest, dividends and profit by alienation of shares, as established in this article and other applicable of this Law.
Individuals who are members of the funds referred to in the previous paragraph will only accumulate real taxable interest accrued in their favor by the same fund, from the securities of debt contained in the portfolio of said fund, according to the investment in it that corresponds to each one of its members.
The part corresponding to the real interests of the daily income accrued in the year in favor of the natural person shareholder, will be calculated by multiplying the income determined in accordance with article 88 of this Law by the factor that results from dividing the taxed interest accrued daily in favor of the fund investment between the total daily income of the same fund during the holding of the shares by part of the shareholder. Total income will include the valuation of the shareholding of the portfolio of the company on the date of sale of the share issued by the same fund or on the last business day of the exercise in question, as appropriate.
The legal entities that are members or shareholders of the variable income investment funds, determine the interest accrued in their favor for their investments in said funds by adding the earnings received from the sale of its shares and the increase in the valuation of its investments in the same fund on the last business day of the year in question, in nominal terms, determined both types of income as established in article 88 of this Law, and will be at provided in Chapter III of Title II of the same Law with respect to the investments made in this type of funds.
The variable income investment funds will carry out the monthly withholding of the tax in the terms of article 54 of this Law for the total of the taxable interests that accrue in their favor and They will find out no later than the 17th of the month following the month in which they accrue. For this efects, They will be in accordance with the provisions of the sixth paragraph of this article. The withholding corresponding to each member of the fund will be determined in accordance with the provisions of the eighth paragraph of this article and will be creditable for its members or contributing shareholders of Title II and Title IV of the Law against their provisional or definitive payments, as long as they accumulate to their other income for the year the interests taxes accrued by your investments in said investment funds. People who pay

interest on said funds will be relieved from making the withholding referred to in article 54 of this law.
The members or shareholders of the investment funds referred to in this article and article 88 of this regulation, who are natural persons, may, where appropriate, deduct the loss determined in accordance with the fifth paragraph of article 134 of this Law, in the terms of said provision.
Article amended DOF 11-18-2015
Article 88. Individual members or shareholders of investment funds in instruments debt or equity investment funds will accumulate in the year the income that obtained from the interest generated by the encumbered instruments that are part of the portfolio of said funds in accordance with article 87 of this Law. Said income will be calculated by the operators, distributors or administrators of the funds, as appropriate.
Amended paragraph DOF 11-18-2015
Individuals who obtain profits derived from the sale of shares issued by variable income investment funds, whose purpose is the acquisition and sale of assets subject to investment with resources from the placement of shares representing its capital stock

among the investing public, provided for in the Investment Funds Law, will determine by adding or decreasing, as appropriate, the profit or loss obtained in the year that derives from the sale of shares of each investment fund carried out by said natural person. Said People will be obliged to pay the income tax that results from applying the 10% rate to the profit obtained in the year. The tax paid will be considered as final.
Amended paragraph DOF 11-18-2015
The gain or loss obtained by the taxpayer, derived from the sale of shares of each investment fund, will be determined by decreasing the price of the assets object of income investment variable on the date of sale of the shares of said investment fund, the price of the assets of equity investment on the acquisition date, updated for the period from the date of acquisition and up to the date of sale.
Amended paragraph DOF 11-18-2015
When the updated acquisition price of the equity investment assets is greater than the price of the equity investment assets on the sale date, the difference It will be the amount of the loss in the operation in question.
In the case of investment funds that issue shares that represent in addition to the securities to which refers to the first paragraph of article 129 of this Law, other assets object of investment other than these, referring to currencies, rates, credits, goods traded, among others, both the acquisition price of the assets object of variable income investment such as the sale must not contain the proportion of the gain from the sale of shares corresponding to said assets, which They will be in accordance with the provisions of article 87 of this Law.
Amended paragraph DOF 11-18-2015
When taxpayers generate a loss in the year due to the disposals of shares to referred to in the second paragraph, may reduce said loss only against the amount of the profit obtained by the same taxpayer in the fiscal year or in the following ten for the disposals referred to in the second paragraph of this article. The amount to decrease for losses referred to in this paragraph may not exceed the amount of said earnings.
For the purposes of the preceding paragraph, losses will be updated for the period from the month in which they occurred and until the closing month of the same fiscal year. The part of the losses that is not decrease in a year will be updated for the period from the month of year end in which it was updated for the last time and until the last month of the fiscal year immediately prior to that in the it will decrease.
When the taxpayer does not reduce the tax loss during a fiscal year and may have done so in accordance with this article, you will lose the right to do so in subsequent exercises and even for the amount in which he could have made it.
Taxpayers must file a declaration for the profits obtained in accordance with the previous paragraphs and make, where appropriate, the payment of the tax corresponding to the year, which it must be delivered together with the annual return.
In the case of accumulated real interest accrued by equity investment funds, the gain from the sale of shares as well as the increase in the real valuation of the holding of

shares at the end of the fiscal year, will be determined in accordance with the provisions for investment funds of debt, but only for the proportion represented by income from dividends received and interest taxed from the fund, with respect to the total of its income during the holding of the shares by the shareholder or member taxpayer of the tax.
Amended paragraph DOF 11-18-2015

Through general rules, the Tax Administration Service may issue provisions that simplify the determination of accrued interest by the members of the variable income investment funds, based on a proration formula of the total income of the fund regarding the taxable interest accrued in your favor on debt securities and earnings recorded for holding shares exempt from income tax during the holding period of the actions by its members. The Tax Administration Service may issue in general rules a proration mechanism to simplify the calculation of taxable interest for investment funds in debt instruments that have exempt securities in their portfolio.
Amended paragraph DOF 11-18-2015

Article 89. Investment funds in debt instruments and income investment funds variable referred to in articles 87 and 88 of this Law, through its operators, administrators or distributors, as the case may be, no later than February 15 of each year, must provide members or shareholders of the same, as well as the financial intermediaries who take custody and administration of investments, proof in which the following information is indicated:
Amended paragraph DOF 11-18-2015

I.
The amount of nominal and real interest accrued by the fund in favor of each of its shareholders during the year.
Fraction amended DOF 11-18-2015

II.
The amount of withholdings that corresponds to accredit the member in question, in the terms of article 87 of this Law and, where appropriate, the amount of the deductible loss in the terms of article 88 of the same.

The investment funds referred to in this article, through their operators, administrators or distributors, as the case may be, must inform the Tax Administration Service, no later than the February 15 of each year, the data contained in the certificates, as well as the average monthly balance of investments in the fund in each of the months of the year, for each of the persons who were issued to them, and the other information established in the form issued by the Tax Administration Service and will be jointly liable for omissions in the payment of taxes that may be incurred by the members or shareholders of said funds, when the information contained in the records is incorrect or incomplete.
Amended paragraph DOF 11-18-2015

TITLE IV
OF NATURAL PERSONS
GENERAL DISPOSITION

Article 90. Natural persons are obliged to pay the tax established in this Title. residents in Mexico who obtain income in cash, in goods, accrued when in the terms of this Title indicate, in credit, in services in the cases indicated by this Law, or of any other type.

They are also obliged to pay the tax, individuals residing abroad who carry out business activities or provide independent personal services, in the country, through a permanent establishment, for the income attributable to it.

Individuals residing in Mexico are obliged to report, in the tax return, on loans, donations and awards, obtained therein, provided that these, individually or as a whole, exceed $ 600,000.00.

Individuals residing in Mexico must inform the tax authorities, through the
means and formats indicated by the Tax Administration Service for this purpose through rules of
general character, with respect to the amounts received for the concepts indicated in the previous paragraph
at the time of filing the annual return for the fiscal year in which they are obtained.
The income obtained by the taxpayers is not considered income from goods delivered
in trust, as long as said returns are only used for scientific, political or
religious or educational establishments and welfare or charitable institutions,
indicated in section III of article 151 of this Law, or to finance education up to undergraduate level
of their descendants in a straight line, as long as the studies have recognition of validity
official.
Nor are income considered for the purposes of this Title, income from economic support or
monetary contributions received by taxpayers through the programs provided in the
expenses, of the Federation or of the Federative Entities.
Paragraph added DOF 11-30-2016
For the purposes of the preceding paragraph, in the event that the resources received by taxpayers are
intended to support business activities, the corresponding programs must have a
list of beneficiaries; resources must be distributed through electronic funds transfer
on behalf of the beneficiaries who, in turn, must comply with the obligations that have been
established in the operating rules of the aforementioned programs and must have the opinion
favorable by the competent authority regarding compliance with tax obligations,
when they are obliged to request it under the terms of the tax provisions. Expenses or
disbursements made with the financial support referred to in this paragraph, which is not
consider income, they will not be deductible for the purposes of this tax. Dependencies or entities,
federal or state, in charge of granting or administering economic or monetary support, must
make available to the general public and keep updated in their respective media
electronic records, the list of beneficiaries referred to in this paragraph, which must contain the
following data: name of the beneficiary natural person, the amount, resource, benefit or support granted
for each of them, the territorial unit, age and sex.
Paragraph added DOF 11-30-2016
When people have debts or credits, in foreign currency, and make a profit
exchange rate derived from the fluctuation of said currency, will consider as income the profit
determined in accordance with the provisions of article 143 of this Law.
Income obtained by individuals is considered to be those that correspond to them according to the
Title III of this Law, as well as the amounts they receive to make expenses on behalf of third parties,
unless such expenses are supported with tax receipts in the name of the former on behalf of
who makes the expense.
In the case of income from a source of wealth located abroad, taxpayers
will not consider them for the purposes of provisional payments of this tax, except as provided in the
Article 96 of this Law.
Individuals residing in the country who change their residence for a calendar year to
another country, will consider the provisional payments made as the definitive payment of the tax and not
They may file an annual declaration.
The taxpayers of this Title who carry out operations with related parties, are obliged,
For the purposes of this Law, to determine their accumulative income and their authorized deductions,
considering, for these operations, the prices and amounts of consideration that would have used

with or between independent parties in comparable transactions. Otherwise, the authorities
taxpayers may determine the cumulative income and authorized taxpayers deductions,
by determining the price or amount of the consideration in transactions carried out between
related parties, considering, for those operations, the prices and amounts of consideration
that would have used independent parties in comparable operations, by applying the
methods provided for in article 180 of this Law, whether they are with legal entities,
residents in the country or abroad, natural persons and permanent establishments in the country of
residents abroad, as well as in the case of activities carried out through trusts.

Two or more persons are considered related parties, when one participates in a
direct or indirect in the administration, control or capital of the other, or when a person or group of
persons participate, directly or indirectly, in the administration, control or in the capital of said
people, or when there is a relationship between them in accordance with customs legislation.
Article 91. Individuals may be subject to the tax discrepancy procedure when
it is verified that the amount of expenditures in a calendar year is higher than the income
declared by the taxpayer, or those who have been responsible for declaring.
For this purpose, expenditures made by any natural person, the
consisting of expenses, acquisitions of goods and deposits in bank accounts, in investments
financial or credit cards.
The expenditures referred to in the preceding paragraph shall be presumed income, in the case of persons
physical entities that are not registered in the Federal Taxpayers Registry, or that are, not
present the declarations to which they are obliged, or that even presenting them, declare income
less than the referred expenditures. In the case of taxpayers who pay taxes in Chapter I of Title
IV of this Law and that they are not obliged to present an annual declaration, will be considered as
declared income those declared by the subjects making the withholding.
The deposits that the taxpayer makes in accounts other than
own, which qualify as expenditures in the terms of this article, when it is shown that
said deposit was made as payment for the acquisition of goods or services, or as consideration
for the granting of the temporary use or enjoyment of goods or to make financial investments or the
transfers between accounts of the taxpayer or to accounts of their spouse, their ancestors or
descendants, in a straight line in first degree.
The income determined in the terms of this article, net of those declared, will be considered
omitted by the predominant activity of the taxpayer or, where appropriate, other income in the terms
of Chapter IX of this Title in the case of loans and donations that are not declared or reported to
the tax authorities, in accordance with the provisions of the second and third paragraphs of Article 90 of this
Law. In the case of a taxpayer who is not registered in the Federal Register
Taxpayers, the tax authorities will also proceed to register it in Chapter II, Section I
of this Title.
To know the amount of expenses referred to in this article, the authorities
Prosecutors may use any information in their possession, either because it appears in their
files, documents or databases, or because it has been provided by a third party or another
authority.
For the purposes of this article, the tax authorities will proceed as follows:
I.
They will notify the taxpayer, the amount of the expenses detected, the information
used to know them, the means by which it was obtained and the resulting discrepancy.

II.
Once the official letter referred to in the previous section is notified, the taxpayer will have a deadline
twenty days to report in writing to the tax authorities, counted from the day
following the notification date, the origin or source of origin of the resources with which
made the expenditures detected and will offer, where appropriate, the tests it deems appropriate
to prove that the resources do not constitute taxed income under the terms of this present
Title. The tax authorities may, only once, request information or
additional documentation to the taxpayer, which must be provided within the term provided
in article 53, paragraph c), of the Federal Tax Code.
III.
Once the discrepancy is verified, it will be presumed taxed income and the settlement will be formulated
respective, considering as omitted income the amount of disbursements not clarified
and applying the rate provided for in article 152 of this Law, to the result thus obtained.
Article 92. When the income of individuals derives from jointly-owned assets, they must
be appointed one of the co-owners as common representative, who must keep the books,
issue tax receipts and collect documentation determined by tax provisions,
as well as complying with the obligations regarding withholding taxes referred to in this Law.
When two or more taxpayers are co-owners of a negotiation, the provisions will be followed

in article 108 of this Law.
The co-owners will be jointly and severally liable for the breach of the common representative.
The provisions of the preceding paragraphs are applicable to the members of the conjugal partnership.
The legal representative of the succession will pay in each calendar year the tax on behalf of the
heirs or legatees, considering the income jointly, until it has been terminated
the liquidation of the succession. The payment made in this way will be considered as final, unless
the heirs or legatees choose to accumulate the respective income that corresponds to them, in which
In this case, they will be able to credit the proportional part of the tax paid.
Article 93. Income tax will not be paid for obtaining the following income:
I.
Non-salary benefits that workers receive from the general minimum wage
for one or more geographical areas, calculated on the basis of said salary, when not
exceed the minimums indicated by labor legislation, as well as remuneration for
concept of extraordinary time or provision of services that is carried out on the days of
rest without enjoying other substitutes, up to the limit established in the legislation
that these workers receive. In the case of other workers, 50% of
the remuneration for overtime or the provision of services that
It is carried out on rest days without enjoying others in substitution, which does not exceed the limit
provided for in labor legislation and without this exemption exceeding the equivalent of five
times the general minimum wage of the worker's geographic area for each week of
services.
II.
For the excess of the benefits exempted from the payment of the tax referred to in the
previous fraction, the tax will be paid in the terms of this Title.
III.
Compensation for work risks or illnesses, which are granted in accordance
with the laws, by collective bargaining contracts or by Law contracts.

IV.
Retirements, pensions, retirement assets, as well as life pensions or other
forms of withdrawal, from the retirement insurance subaccount or the retirement subaccount,
unemployment in advanced age and old age, provided for in the Social Security Law and those from
of the individual account of the retirement savings system provided for in the Law of the Institute of
Security and Social Services of State Workers, in cases of disability,
disability, unemployment, old age, retirement and death, the daily amount of which does not exceed fifteen times the
general minimum wage of the taxpayer's geographic area, and the benefit provided in the Law
of Universal Pension. For the excess, the tax will be paid in the terms of this Title.
V.
To apply the exemption on the concepts referred to in the previous section, you must
consider all the pensions and retirement assets paid to the worker to whom
the same refers, regardless of who pays them. On the surplus,
carry out the withholding in the terms established by the Regulations of this Law.
SAW.
Those received due to the reimbursement of medical, dental, hospital and
funeral, which are granted in a general way, in accordance with the laws or employment contracts.
VII.
Social security benefits granted by public institutions.
VIII.
Those received as a result of disability benefits, educational scholarships for the
workers or their children, childcare centers, cultural and sports activities, and other
Social security benefits, of a similar nature, that are generally granted,
in accordance with the laws or by employment contracts.
IX.
The social security referred to in the previous section is that established in article 7, fifth
paragraph of this Law.
X.

The delivery of the contributions and their returns from the housing subaccount
of the individual account provided for in the Social Security Law, of the sub-account of the Fund of the
Housing of the individual account of the retirement savings system, provided for in the
Institute of Security and Social Services for State Workers or the Fund of the
Housing for active members of the Army, Air Force and Navy, provided for in the Law
of the Social Security Institute for the Mexican Armed Forces, as well as the houses
room provided to workers, including by companies when they meet
the deductibility requirements of Title II of this Law or, where appropriate, of this Title.

XI.

Those from workers' savings banks and savings funds established by
companies for their workers when they meet the deductibility requirements of Title II
of this Law or, where appropriate, of this Title.

XII.

The social security contribution of workers paid by employers.

XIII.

Those obtained by people who have been subject to an employment relationship at the time
of their separation, for the concept of seniority, retirement and severance premiums or other
payments, as well as those obtained from the retirement insurance subaccount or the subaccount
of retirement, unemployment in advanced age and old age, provided for in the Social Security Law and those that
workers in the service of the State obtain from the individual account of the system
savings for retirement, provided for in the Law of the Institute of Security and Social Services of
State Workers, and those who obtain the benefit provided for in the Law
Universal Pension, up to the equivalent of ninety times the general minimum wage of the
geographical area of the taxpayer for each year of service or contribution in the case of
Subaccount of the retirement insurance, of the retirement subaccount, unemployment in old age and old age
or from the individual account of the retirement savings system. Years of service will be

that had been considered for the calculation of the mentioned concepts. Every fraction of
more than six months will be considered a full year. Tax will be paid for the surplus
in the terms of this Title.

XIV.

The bonuses that workers receive from their employers, during a year of
calendar, up to the equivalent of the general minimum wage of the worker's geographic area
raised to 30 days, when said bonuses are granted in general; as well as the
vacation premiums granted by employers during the calendar year to their
workers in general and the participation of workers in the profits of the
companies, up to the equivalent of 15 days of the general minimum wage of the geographical area
of the worker, for each of the indicated concepts. In the case of Sunday cousins
up to the equivalent of a general minimum wage of the worker's geographic area per
every Sunday that is worked.

XV.

For the excess of income referred to in the previous section, the tax will be paid in
the terms of this Title.

XVI.

The remuneration for subordinate personal services received by foreigners, in
the following cases:

a) Diplomatic agents.

b)

Consular agents, in the exercise of their functions, in cases of reciprocity.

c)

Employees of foreign embassies, legations and consulates, who are nationals
of the countries represented, provided there is reciprocity.

d)

The members of official delegations, in the case of reciprocity, when they represent
foreign countries.

and)

Members of scientific and humanitarian delegations.
F)
The representatives, officials and employees of international organizations with headquarters or office in Mexico, when so established by treaties or agreements.
g)
Foreign technicians hired by the Federal Government, when so provided in the agreements concluded between Mexico and the country on which they depend.
XVII.
Travel expenses, when they are actually spent in the service of the employer and this circumstance with the corresponding tax receipts.
XVIII. Those that come from lease contracts extended by provision of Law.
XIX.
Derivatives of the sale of:
to)
The taxpayer's home, provided that the amount of the consideration obtained does not exceed seven hundred thousand investment units and the transmission is formalize before notary public. By the surplus the profit will be determined and will calculate the annual tax and the provisional payment in the terms of Chapter IV of this Title, considering the deductions in the proportion that results from dividing the surplus between the amount of the consideration obtained. The calculation and integer of the tax that corresponding to the provisional payment will be made by the notary public in accordance with said Chapter.

The exemption provided for in this subsection will be applicable provided that during the three years immediate prior to the date of disposal in question, the taxpayer does not has alienated another house room for which he would have obtained the exemption provided in this subsection and declare, under protest of telling the truth, said circumstances before the Notary public before whom the operation is formalized.
Amended paragraph DOF 11-18-2015
The notary public must consult the Tax Administration Service through the website of said decentralized body and in accordance with the rules of general character issued by the latter, if previously the taxpayer has alienated a dwelling house during the five years prior to the date of the sale in question, for which he would have obtained the exemption provided for in this subsection and will notify the aforementioned decentralized body of said alienation, indicating the amount of the consideration and, where appropriate, of the tax withheld.
b)
Movable property, other than shares, social shares, securities and the taxpayer's investments, when in a calendar year the difference between the total disposals and the proven cost of acquiring the goods alienated, does not exceed three times the general minimum wage of the geographical area of the high taxpayer per year. For the profit that exceeds the tax will be paid in the terms of this Title.
XX.
The interests:
to)
Paid by credit institutions, provided they come from bank accounts checks, for the deposit of wages and salaries, pensions or for retirement assets or savings deposits, whose average daily investment balance does not exceed 5 salaries general minimums of the geographic area of the Federal District, raised per year.
b)
Paid by savings and loan cooperative societies and by societies popular financial institutions, from investments whose average daily balance does not exceed of 5 general minimum wages of the geographic area of the Federal District, raised per year.
For the purposes of this fraction, the average daily balance will be the one obtained by dividing the sum of the daily balances of the investment between the number of days of this, without considering the

unpaid accrued interest.
XXI.
The amounts paid by the insurance institutions to the insured or their
beneficiaries when the risk covered by the contracted policies occurs and provided that no
in the case of insurance related to fixed assets. In the case of insurance in which
the risk covered is the survival of the insured, the tax will not be paid
income for the amounts paid by insurance institutions to their insured or
beneficiaries, provided that the compensation is paid when the insured reaches the age
sixty years and also at least five years have elapsed since the date of
contracting the insurance and the moment in which the compensation is paid. The provisions in
this paragraph will only be applicable when the premium is paid by the insured.
Nor will income tax be paid for the amounts paid by the institutions
of insurance to their insured or their beneficiaries, which come from insurance contracts
of life when the premium has been paid directly by the employer in favor of their
workers, provided that the benefits of said insurance are delivered only by
death, disability, organic losses or inability of the insured to perform a job

paid personnel in accordance with social security laws and provided that in the
In the case of the insurance that covers the death of the holder, the beneficiaries of said policy are the
persons related to the owner referred to in section I of article 151 of this Law and
the other requirements established in section XI of article 27 of the same are met
Law. The exemption provided for in this paragraph will not be applicable in the case of the amounts that
insurance institutions pay for dividends derived from the insurance policy
insurance or your community.
Income tax will not be paid for the amounts paid by the institutions of
insurance to their insured or their beneficiaries that come from insurance contracts of
life, when the person who pays the premium is different from the one mentioned in the previous paragraph
and that the beneficiaries of said insurance surrender for death, disability, losses
organic or inability of the insured to perform personal work.
The covered risk referred to in the previous paragraph will be calculated taking into account all
insurance policies that cover the risk of death, disability, organic losses or
inability of the insured to perform paid personal work in accordance with
social security laws, contracted for the benefit of the same insured by the same
employer.
In the case of the amounts paid by insurance institutions for the concept of
retirements, pensions or retirement, as well as insurance of medical expenses, will be at
provided in sections IV and VI of this article, as appropriate.
The provisions of this section will only be applicable to income received from institutions of
insurance constituted in accordance with Mexican laws, which are authorized to organize
and function as such by the competent authorities.
XXII.
Those that are received by inheritance or legacy.
XXIII. Donations in the following cases:
to)
Between spouses or those who perceive the descendants of their ascendants in a straight line,
whatever its amount.
b)
Those who perceive the ascendants of their descendants in a straight line, provided that
goods received are not sold or donated by the ascendant to another descendant in
straight line without degree limitation.
c)
Other donations, provided that the total value of those received in a calendar year
does not exceed three times the general minimum wage of the taxpayer's geographic area
raised per year. Tax will be paid on the surplus under the terms of this Title.
XXIV. The prizes obtained on the occasion of a scientific, artistic or literary contest, open to the
public in general or to a certain union or group of professionals, as well as the awards

awarded by the Federation to promote civic values.
XXV. Compensation for damages that do not exceed the market value of the asset in question.
For the excess, the tax will be paid in the terms of this Title.
XXVI. Those received as maintenance by natural persons who have the character of
maintenance creditors in terms of applicable civil law.

XXVII. Withdrawals made from the retirement subaccount, unemployment in advanced age and old age of the individual account opened under the terms of the Social Security Law, for aid
for marriage expenses and unemployment. You will also have this treatment, the transfer of
the resources of the individual account between pension fund managers, among
credit institutions or between both, as well as between said administrators and institutions
authorized to operate pension insurance derived from the laws of
social security, with the sole purpose of contracting a life annuity and survival insurance
in accordance with social security laws and the Retirement Savings Systems Law.
XXVIII. Those that derive from the alienation of parcel rights, of the parcels on which
have adopted full domain or community rights, as long as it is the
first transmission that is made by ejidatarios or comuneros and it is made in the
terms of the legislation on the matter.
The transfer to which this section refers must be carried out before a notary public, and the
The transferor must prove that he is the owner of said parcel or community rights, as well
as their status as ejidatario or community member through certificates or titles
corresponding to the Agrarian Law.
In case of not proving the quality of ejidatario or community member in accordance with the provisions of the previous paragraph, or that it is not the first transmission made by the ejidatarios
or community members, the notary public will calculate and pay the tax in the terms of this
Title.
XXIX. Those that are obtained, up to the equivalent of twenty general minimum wages in the area
corresponding to the taxpayer raised per year, by allowing third parties the
publication of written works of his creation in books, newspapers or magazines, or, the
serial reproduction of recordings of musical works of your creation, provided that the
books, newspapers or magazines, as well as the goods in which the recordings are contained, are
intended for disposal to the public by the person who makes the payments for these
concepts and provided that the creator of the work issues the receipt for said income
respective prosecutor. For the excess, the tax will be paid in the terms of this Title.
The exemption referred to in this section will not apply to any of the following
cases:
to)
When whoever receives this income also obtains from the person who pays it
income of those indicated in Chapter I of this Title.
b)
When the person who receives this income is a partner or shareholder in more than 10% of the capital
company name of the legal entity that makes the payments.
c)
When it comes to income derived from advertising ideas or phrases, logos,
emblems, distinctive seals, industrial designs or models, operating manuals or
works of applied art.
The provisions of this section will not be applicable when the income is derived from the
exploitation of written or musical works of their creation in business activities
other than the sale to the public of their works, or in the provision of services.
The provisions of sections XIX paragraph b), XX, XXI, XXIII paragraph c) and XXV of this article, will not be applicable in the case of income from business or professional activities referred to in the
Chapter II of this Title.

Contributions made by employers and the Federal Government to the retirement subaccount, unemployment in advanced age and old age of the individual account that is constituted in the terms of the Insurance Law Social, as well as the contributions made to the individual account of the savings system for the retirement, under the terms of the Law of the Institute of Social Security and Services of Workers of the State, including the income they generate, will not be cumulative income of the worker in the year in which they are contributed or generated, as appropriate.

The contributions made by the employers, in the terms of the Law of the National Fund Institute of Housing for Workers, to the housing subaccount of the individual account opened in the terms of the Social Security Law, and those made by the Federal Government to the sub-account of the Housing of the individual account of the retirement savings system, in the terms of the Institute of Social Security and Services for State Workers, or the Housing Fund for active members of the Army, Air Force and Navy, provided for in the Law of the Institute of Social Security for the Mexican Armed Forces, as well as the income they generate, not will be cumulative income of the worker in the year in which they are contributed or generated, according to corresponds.

The exemptions provided for in sections XVII, XIX subsection a) and XXII of this article, will not be applicable when the corresponding income is not declared in the terms of the third paragraph of article 150 of this Law, being obliged to do so.

The exemption applicable to income obtained from social security benefits is limit when the sum of income from the provision of subordinate personal services or Those who receive, on the part of the cooperative societies, the partners or members of the same and the The amount of the exemption exceeds an amount equal to seven times the general minimum wage of the geographic area of the taxpayer, raised per year; when said sum exceeds the quoted amount, Only an amount up to one salary will be considered as income not subject to tax payment.

General minimum of the taxpayer's geographic area, raised per year. This limitation in no case should result in the sum of the income from the provision of personal services subordinates or those who receive, by cooperative societies, partners or members of the same and the amount of the exemption, is less than seven times the general minimum wage of the area taxpayer's geographic location, raised per year.

The provisions of the previous paragraph will not be applicable in the case of retirements, pensions, assets retirement benefits, life pensions, compensation for occupational risks or illnesses, which are granted in accordance with the laws, collective bargaining agreements or law contracts, reimbursement of medical expenses, dental, hospital and funeral, generally awarded in accordance with laws or contracts insurance, health insurance, life insurance and savings funds, as long as the requirements established in sections XI and XXI of article 27 of this Law, even when whoever grants said social security benefits are not taxpayer of the tax established in this Law.

CHAPTER I
OF INCOME FROM WAGES AND IN GENERAL FOR THE PROVISION OF A SUBORDINATED PERSONAL SERVICE

Article 94. Income from the provision of a subordinate personal service is considered to be the wages and other benefits derived from an employment relationship, including the participation of employees workers in company profits and benefits received as a result of the Termination of the working relationship. For the purposes of this tax, these income are assimilated following:

I.

The remuneration and other benefits obtained by the officials and workers of the Federation, federative entities and municipalities, even when they are by concept expenses not subject to verification, as well as those obtained by members of the forces armed.

II.

The returns and advances obtained by the members of the cooperative societies of production, as well as advances received by members of societies and associations civilians.

III.

Fees for members of the board of directors, oversight, advisory or any other other nature, as well as the fees to administrators, commissioners and general managers.

IV.

The fees to people who predominantly provide services to a borrower, provided they are carried out at the facilities of the latter.

For the purposes of the previous paragraph, it is understood that a person provides services predominantly to a borrower, when the income received from said borrower in the immediately preceding calendar year, represent more than 50% of the total the income obtained from the concepts referred to in section II of article 100 of this Law.

Before the first fee payment is made in the calendar year in question, The persons referred to in this section must notify the borrower in writing in whose facilities the service is provided, if the income they obtained from said borrower in the immediately preceding year exceeded 50% of the total received in said calendar year for the concepts referred to in section II of article 100 of this Law. In the event that such communication is omitted, the borrower will be obliged to make the corresponding withholdings.

V.

The fees that individuals receive from legal entities or individuals with business activities to which they provide independent personal services, when communicate in writing to the borrower that they choose to pay the tax under the terms of this Chapter.

SAW.

Income received by individuals from legal entities or individuals with business activities, for the business activities they carry out, when communicate in writing to the person making the payment that they choose to pay the tax in the terms of this Chapter.

VII.

The income obtained by individuals for exercising the option granted by the employer, or a related party thereof, to acquire, including by subscription, shares or securities representing goods, at no cost or at a lower or equal price to the market that said shares or securities have at the time of the exercise of the option, regardless of whether the shares or securities are issued by the employer or related party thereof.

The cumulative income will be the difference that exists between the market value of the shares or securities subject to the option, at the time the taxpayer exercises the itself and the price established when the option was granted.

When the officials of the Federation, of the federative entities or of the municipalities, have assigned cars that do not meet the requirements of article 36, section II of this Law, will consider

income in services, for the purposes of this Chapter, the amount that would not have been deductible for purposes of this tax if the aforementioned legal entities have been taxpayers.

The income referred to in the previous paragraph will be calculated considering as monthly income the twelfth of the amount that results from applying the maximum annual deduction percent to the amount pending deduction of investments in automobiles, as if they had been deducted since the year in that were acquired, as well as the maintenance and repair costs thereof.

The payment of the tax referred to in this article must be made by withholding made the aforementioned legal persons.

It is estimated that the income provided for in this article is obtained in its entirety by whoever performs the job. For the purposes of this Chapter, income on credit will be declared and the tax that corresponds to them until the calendar year in which they are collected.

Income from goods, dining and food services provided to the

workers or the use of goods that the employer provides to the workers for the performance of the activities of these provided that, in the latter case, they are in accordance with the nature of work rendered.

Article 95. When income is obtained from premiums for seniority, retirement and compensation or other payments, for separation, the annual tax will be calculated, according to the following rules:

I.

From the total perceptions for this concept, an amount equal to that of the last ordinary monthly salary, which will be added to the other income that must be paid the tax in the calendar year in question and will be calculated, in the terms of this Title, the tax corresponding to said income. When total perceptions are lower than the last ordinary monthly salary, these will be added in their entirety to the other income for which the tax must be paid and section II of this Article.

II.

An amount equal to that of the last salary will be subtracted from the total perceptions for this concept ordinary monthly and the result will be applied the rate that corresponded to the tax that points to the previous fraction. The resulting tax will be added to that calculated according to the preceding fraction.

The rate referred to in section II above will be calculated by dividing the tax indicated in the previous fraction I between the amount to which the rate of article 152 of this Law was applied; the quotient Thus obtained, it is multiplied by one hundred and the product is expressed in percent.

Article 96. Those who make payments for the concepts referred to in this Chapter are obliged to make withholdings and monthly installments that will have the character of provisional payments on account of the annual tax. No withholding will be made to people who only receive a salary in the month General minimum corresponding to the taxpayer's geographic area.

The withholding will be calculated by applying to all the income obtained in a calendar month, The next:

Those who make annual bonus payments, profit sharing, premiums Sunday and vacation premiums, may carry out withholding of the tax in accordance with the requirements established by the Regulations of this Law; in the provisions of said Regulation It will provide that the withholding can be made on the other income obtained during the year of calendar.

Those who make the withholdings referred to in this article, must deduct from the totality of the income obtained in the calendar month, the local income tax for wages and in general for the provision of a subordinate personal service that, where appropriate, they would have withheld in the month of calendar in question, provided that the rate of said tax does not exceed 5%.

In the case of fees for members of the directive, supervisory, advisory or any other other nature, as well as the fees to administrators, commissioners and general managers, retention and the whole amount referred to in this article, the amount resulting from applying the rate may not be less maximum to be applied on the excess of the lower limit established by the tariff contained in the Article 152 of this Law, on its amount, unless there is also a working relationship with the withholder, in which case, the terms of the second paragraph of this article will proceed.

The people who make payments for the concepts referred to in article 95 of this Law, will make the withholding by applying to the total income for this concept, a rate that will be calculated by dividing the tax corresponding to the last ordinary monthly salary, between said salary; the quotient obtained It will be multiplied by one hundred and the product will be expressed in percent. When the payments for these concepts are lower than the last ordinary monthly salary, the withholding will be calculated by applying the rate established in this article.

Individuals, as well as legal entities referred to in Title III of this Law,
They will find out the withholdings referred to in this article no later than the 17th day of each of the months of the calendar year, by means of a declaration that they will present to the authorized offices.
Taxpayers who provide subordinate services to persons not obliged to carry out the withholding, in accordance with the last paragraph of article 99 of this Law, and those who obtain income from abroad for these concepts, will calculate their provisional payment in the terms of this precept and will find out no later than the 17th day of each of the months of the calendar year, through declaration that they will present before the authorized offices.

Article 96-Bis. Legal entities that make payments in a single payment to natural persons charged to the retirement insurance subaccount or the retirement subaccount, unemployment in old age and old age, provided for in the Social Security Law and those obtained by workers in the service of the State charged to the individual account of the retirement savings system, provided for in the Law of the Institute of Security and Social Services of State Workers, other than the concepts indicated in Article 93, section IV of this Law, must withhold and pay the tax in accordance with the following:

I.
The total amount of income received will be divided by the total number of years in which the workers contributed to the retirement insurance subaccounts or the retirement subaccount, unemployment in advanced age and old age, provided for in the Social Security Law or to the subaccounts of savings for retirement and retirement, unemployment in old age and old age, provided for in the Institute of Social Security and Services for State Workers.

II.
To the result obtained according to the previous section, the corresponding rate will be applied. in accordance with article 152 of this Law.

III.
The amount that results according to the previous fraction, will be divided by the result obtained According to fraction I of this article, the quotient thus obtained will be multiplied by one hundred and the Product will be expressed in percent.

IV.
The percentage that results in accordance with the previous fraction, will be the one applied to the excess of the exempt amount of the total resources to be delivered, in accordance with provided for in article 93, section XIII of this Law, and the result will be the retention that must made to each taxpayer.

V.
The withholding will be found out before the authorized offices, no later than the 17th of the immediate month next to the one to which the payment corresponds, and the tax receipt must be issued in the stating the amount of the payment, as well as the tax withheld.

The tax withheld in terms of this article may be considered as a final payment when the natural persons only obtain income in the same fiscal year for the payments referred to in the first paragraph of this article.

Article added DOF 12-09-2019

Article 97. Persons obliged to make withholdings in the terms of article 96 of this Law, they will calculate the annual tax of each person who has provided personal services subordinates.

The annual tax will be determined by decreasing the total income obtained in a year calendar, for the concepts referred to in this Chapter, the local income tax for salaries and in general for the provision of a subordinate personal service that they had retained in the calendar year. To the result obtained, the rate of article 152 of this Law will be applied.

Tax that is borne by the taxpayer, the amount of the provisional payments will be credited carried out in the terms of article 96 of this Law.

The reduction of the local tax referred to in the previous paragraph, must be made by people obliged to make the withholdings in the terms of article 96 of this Law, provided that the said tax does not exceed 5%.

The difference that is borne by the taxpayer in the terms of this article will be found out before

authorized offices no later than the month of February following the calendar year in question.
The difference that results in favor of the taxpayer must be offset against the withholding of the month of December and successive withholdings, at the latest within the subsequent calendar year. He
The taxpayer may request the tax authorities to refund the amounts not compensated, in the terms indicated by the Tax Administration Service through general rules.
The withholder must offset the balances in favor of a taxpayer against the amounts withheld to the other people to whom it makes payments that are income of those mentioned in this Chapter, provided they are taxpayers who are not required to file an annual return. He
The withholding agent will collect the supporting documentation of the compensated amounts delivered to the worker with a credit balance.
When it is not possible to offset the balances in favor of a worker referred to in the paragraph previous or can only be done partially, the worker may request a refund corresponding, provided that the withholder indicates in the record referred to in section III of the Article 99 of this Law, the amount that has compensated him.
The annual tax referred to in this article will not be calculated in the case of taxpayers who:

to)
Have started the provision of services after January 1 of the year in which the treat or have ceased to provide services to the retainer before December 1 of the year for the the calculation is made.

b)
Have obtained annual income for the concepts referred to in this Chapter that exceed $ 400,000.00.

c)
Notify the withholder in writing that they will file an annual return.

Article 98. Taxpayers who obtain income from those indicated in this Chapter, in addition to make the payments of this tax, they will have the following obligations:

I.
Provide the people who make the payments referred to in this Chapter, the data necessary, for said persons to register them in the Federal Taxpayers Registry, or when they have already been registered previously, provide their registration key to the employer.

II.
Request the records referred to in section III of article 99 of this Law and provide them to the employer within the month following the month in which the benefit begins of the service, or where appropriate, to the employer who is going to calculate the final tax or accompany them to your annual return. The proof will not be requested from the employer who makes the settlement of the year.

III.
Submit annual return in the following cases:

to)
When they also obtain cumulative income other than those indicated in this Chapter.

b) When the withholder has been notified in writing that a declaration will be filed annual.

c)
When they stop providing services before December 31 of the year in question or when services have been provided to two or more employers simultaneously.

d)
When they obtain income, for the concepts referred to in this Chapter, from a source of wealth located abroad or from persons not obliged to carry out the retentions of article 96 of this Law.

and)
When they obtain annual income for the concepts referred to in this Chapter that exceed $ 400,000.00.

IV.
Communicate in writing to the employer, before he makes the first payment to them.
corresponds to the provision of subordinate personal services in the calendar year
in question, if they provide services to another employer and the employer applies the subsidy for the
employment, so that it is no longer applied again.
Article 99. Those who make payments for the concepts referred to in this Chapter will have the
following obligations:
I.
Make the withholdings indicated in article 96 of this Law.
II.
Calculate the annual tax of the people who have provided subordinate services,
in the terms of article 97 of this Law.
III.
Issue and deliver tax receipts to people who receive payments for the concepts
referred to in this Chapter, on the date on which the corresponding expenditure is made, the
which may be used as proof or receipt of payment for the purposes of legislation
referred to in articles 132 sections VII and VIII, and 804, first paragraph,
Sections II and IV of the Federal Labor Law.
IV.
Request, where appropriate, the certificates and vouchers referred to in the previous section,
to the people who contract to provide subordinate services, at the latest within the
month following that in which the provision of the service begins and make sure that they are
registered in the Federal Register of Taxpayers.
Additionally, they must request the workers to notify them in writing before
that the first payment that corresponds to them is made for the provision of personal services
subordinates in the calendar year in question, if they provide services to another employer and
The latter applies the employment subsidy to them, so that it is no longer applied again.
V.
Request people who hire to provide subordinate services, provide them
the necessary data in order to register them in the Federal Taxpayers Registry, or
When they have already been registered previously, provide them with your code for the aforementioned
registry.
SAW.
Provide no later than February 15 of each year, to the people to whom
had provided subordinate personal services, proof and the tax receipt of the

total amount of travel expenses paid in the calendar year in question, for which
applied the provisions of article 93, section XVII of this Law.
VII.
Present, before the authorized offices no later than February 15 of each year,
statement providing information on the persons who have exercised the option to
referred to in section VII of article 94 of this Law, in the previous calendar year,
in accordance with the general rules issued by the Tax Administration Service.
International organizations are exempt from the obligations indicated in this article.
when so established by the respective treaties or agreements, and by foreign states.

CHAPTER II
OF INCOME FROM BUSINESS AND PROFESSIONAL ACTIVITIES
SECTION I
OF INDIVIDUALS WITH BUSINESS AND PROFESSIONAL ACTIVITIES

Article 100. Natural persons are obliged to pay the tax established in this Section.
who receive income derived from the performance of business activities or the provision of
professional services.
Individuals residing abroad who have one or more establishments
permanent in the country, will pay income tax in the terms of this Section for the
income attributable to them, derived from business activities or the provision of

professional services.
For the purposes of this Chapter, the following are considered:
I.
Income from business activities, those from carrying out activities
commercial, industrial, agricultural, livestock, fishing or forestry.
II.
Income from the provision of a professional service, remuneration derived from a
independent personal service and whose income is not considered in Chapter I of
this Title.
It is understood that the income is obtained in its entirety by the people who carry out the activity
business or provide professional service.
Article 101. For the purposes of this Section, cumulative income is considered for carrying out
of business activities or for the provision of professional services, in addition to those indicated in
the previous article and in other articles of this Law, the following:
I.
In the case of condonations, withdrawals or remissions, of debts related to the activity
business or professional service, as well as the aforementioned debts that are left
to pay by prescription of the creditor's action, the difference resulting from subtracting the
principal updated for inflation, the amount of the deduction, forgiveness or remission, at the moment
of its liquidation or restructuring, as long as the total liquidation is less than
updated principal and it is about withdrawals, forgiveness or remissions granted by
institutions of the financial system.

In the case of forgiveness, removal or remission of debts granted by different people
to institutions of the financial system, the total amount in said forgiveness will be accumulated,
removes or referrals.
Taxpayers subject to a bankruptcy procedure may decrease the amount of the
debts forgiven according to the agreement signed with its recognized creditors, in the
terms established in the Commercial Bankruptcy Law, of the pending losses of
decrease that they have in the fiscal year in which said creditors forgive their debts
cited. When the amount of debts forgiven is greater than the tax losses
pending decrease, the resulting difference will not be considered as accrual income,
Unless the forgiven debt comes from transactions carried out between and with parties
related to that referred to in article 179 of this Law.
II.
Those arising from the sale of accounts and documents receivable and titles of
credit other than shares, related to the activities referred to in this
Chapter.
III.
The amounts that are recovered for insurance, bonds or liabilities in charge of
third parties, in the case of loss of assets of the taxpayer related to the activity
business or professional service.
IV.
The amounts that are received to make expenses on behalf of third parties, unless said
expenses are supported by tax receipts issued in the name of the former on behalf
of whom the expense is made.
V.
Those derived from the alienation of works of art made by the taxpayer.
SAW.
Those obtained by agents of credit, insurance, surety or securities institutions, for
promoters of securities or fund managers for retirement, for the services
professionals loaned to these institutions.
VII.
Those obtained through the exploitation of a customs patent.
VIII.
Those obtained by the exploitation of written works, photographs or drawings, in books, newspapers,

magazines or on electronic pages via the Internet, or the serial reproduction of
recordings of musical works and in general any other that derives from the exploitation of
Copyright.
IX.
Interest collected derived from business activity or the provision of services
professionals, without any adjustments.
X.
Returns that are made or discounts or bonuses received, always
that the corresponding deduction had been made.
XI.
The gain derived from the sale of assets related to the activity.
The income presumptively determined by the tax authorities, where appropriate
According to the Fiscal Code of the Federation, accrual income will be considered in the terms of
this Section, when in the fiscal year in question the taxpayer predominantly perceives
Income corresponding to business activities or the provision of professional services.
For the purposes of the previous paragraph, it is considered that the taxpayer receives income
predominantly for business activities or for the provision of professional services, when

said income represents in the year in question or in the previous one, more than 50% of the income
accumulative of the taxpayer.
Tax authorities may determine the usefulness of permanent establishments in the country
of a resident abroad, based on the total earnings of said resident, considering the
proportion that the income or assets of the establishments in Mexico represent of the total of the
income or assets, respectively.
Article 102. For the purposes of this Section, income is considered cumulative in the
moment in which they are actually perceived.
Income is considered actually received when it is received in cash, in goods or in
services, even when those correspond to advances, deposits or any other concept, without
import the name by which they are designated. Likewise, income is considered received when the
taxpayer receives credit certificates issued by a person other than the person making the payment. When
received by check, the income will be considered received on the date of collection or when the
taxpayers transmit checks to a third party, except when such transmission is in
proxy. It is also understood that it is effectively received when the interest of the creditor remains
satisfied by any form of extinction of obligations.
In the case of the income referred to in section I of article 101 of this Law, these are
will be considered effectively received on the date on which the cancellation, withdrawal or
referral, or in which the prescription is consumed.
In the case of sale of goods that are exported, the income must be accumulated when
effectively perceived. In the event that income is not received within twelve months
following the one in which the export is made, the income must be accumulated once the
said term.
Article 103. Individuals who obtain income from business activities or services
professionals, may make the following deductions:
I.
Returns received or discounts or bonuses made, always
that the corresponding income had accumulated.
II.
Acquisitions of merchandise, as well as raw materials, semi-finished products or
finished, which they use to provide services, to manufacture goods or to dispose of them.
Fixed assets, land, shares, will not be deductible according to this section.
social shares, obligations and other transferable securities, the securities that represent the
ownership of goods, except certificates of deposit of goods or merchandise, the currency
foreign, gold or silver pieces that would have had the character of national currency or
foreign parts or pieces called troy ounces.
In the case of income from the sale of land and shares, the provisions of
Articles 19 and 22 of this Law, respectively.

III.
Expenses.
IV.
Investments.
V.
Interest paid derived from business activity or professional service, without adjustment
any, as well as those generated by capital borrowed as long as

said capital has been invested for the purposes of the activities referred to in this
Section and the corresponding tax receipt is obtained.
SAW.
The fees paid by the employers paid to the Mexican Institute of Social Security.
VII.
Payments made by local tax on business income
or professional services.
In the case of natural persons residing abroad who have one or more establishments
permanent in the country, they may make the deductions that correspond to the activities of the
permanent establishment, whether they are those issued in Mexico or elsewhere, even when
prorated with an establishment located abroad, applying the provisions of the
Article 26 of this Law.
The taxpayers referred to in this Section will consider the non-deductible investments and expenses.
of the exercise, in the terms of article 28 of this Law.
Article 104. The taxpayers referred to in this Section shall determine the deduction for
investments applying the provisions of Section II of Chapter II of Title II of this Law. For these
effects, investments are considered those indicated in article 32 of this Law.
For the purposes of this article, the deduction percentages will be applied on the original amount of
the investment, even when it has not been paid in full in the year in which its
deduction. When the original amount of the investment cannot be separated from the interest that may be
are paid for the financing, the corresponding percentage will be applied on the total amount, in which
In this case, the interests may not be deducted in the terms of section V of article 103 of this Law.
Article 105. The deductions authorized in this Section, in addition to complying with the requirements
established in other tax provisions, must meet the following:
I.
That they have been effectively disbursed in the exercise in question. Are considered
effectively disbursed when the payment has been made in cash, through transfers
of accounts in credit institutions or brokerage houses, in services or in other goods that do not
are credit titles. In the case of payments by check, it will be considered effectively
disbursed on the date it has been collected or when taxpayers
transmit checks to a third party, except when such transmission is in proxy.
Likewise, they are considered effectively disbursed when the taxpayer delivers titles
credit subscribed by a different person. It is also understood that it is effectively
disbursed when the interest of the creditor is satisfied by any form of
extinction of obligations.
When the payments referred to in the previous paragraph are made by check, the deduction is
will be carried out in the fiscal year in which it is charged, provided that the date entered in the
tax receipt that has been issued and the date on which said
check no more than four months have passed.
It is presumed that the subscription of credit instruments, by the taxpayer, other than the check,
constitutes a guarantee of the payment of the price or the consideration agreed for the activity
business or professional service. In these cases, payment will be deemed received
when it is actually carried out, or when taxpayers transmit to a third party the
titles of credit, except when said transmission is in proxy.

In the case of investments, these must be deducted in the fiscal year in which their utilization or in the following fiscal year, even if in that fiscal year it has not been the entire original investment amount.

II.
That they are strictly essential to obtain the income for which you are obligated to pay this tax in the terms of this Section.

III.
That when this Law allows the deduction of investments, proceed in the terms of the Article 104 of this Law. In the case of financial leasing contracts, in addition The requirements of article 38 of this Law must be met.

IV.
That they are subtracted only once, even when they are related to obtaining various income.

V.
That the premium payments for insurance or bonds are made in accordance with the laws of the matter and correspond to concepts that this Law indicates as deductible or that in other laws are establish the obligation to contract them and provided that, in the case of insurance, during the validity of the policy no loans are granted by the insurer, to person any, with a guarantee of the sums insured, the premiums paid or the reserves maths.

SAW.
When the payment is made in installments, the deduction will proceed for the amount of the installments actually paid in the month or year that corresponds, except in the case of the deductions referred to in article 104 of this law.

VII.
That in the case of investments, no tax effects are given to their revaluation.

VIII.
That when carrying out the corresponding operations or at the latest on the last day of the fiscal year, meet the requirements established by this Law for each deduction in particular. only the tax receipts referred to in the first paragraph of section III of article 27 of this Law, these are obtained no later than the day on which the taxpayer You must present your declaration of the exercise and the date of issue of said voucher Tax must correspond to the year in which the deduction is made.

For the purposes of this section, the provisions of article 27, sections III, IV, V, VI, X, XI, XIII, XIV, XVII, XVIII, XIX and XXI of this Law.

Article 106. The taxpayers referred to in this Section shall make provisional payments monthly on account of the tax for the year, no later than the 17th day of the month immediately after that to which the payment corresponds, by means of a declaration that they will present before the authorized offices. The pay provisional will be determined by subtracting from the total income referred to in this Section obtained in the period from the beginning of the fiscal year and until the last day of the month in which corresponds to the payment, the deductions authorized in this Section corresponding to the same period and the participation of workers in the profits of the companies paid in the year, in the terms of article 123 of the Political Constitution of the United Mexican States and, where appropriate, the tax losses incurred in previous years that have not been reduced.

To the result obtained in accordance with the previous paragraph, the rate determined from according to the following:

The rate of article 96 of this Law will be taken as a basis, adding the amounts corresponding to the columns relating to the lower limit, upper limit and fixed fee, which in the terms of said article result for each of the months of the period to which the provisional payment in question refers, and

that correspond to the same line identified by the same percent to be applied on the

exceeding the lower limit. The tax authorities will carry out the arithmetic operations provided for in this paragraph to calculate the applicable rate and will publish it in the Official Gazette of the Federation. Against the provisional payment determined in accordance with this article, the payments will be credited Provisions for the same fiscal year made previously.

When taxpayers provide professional services to legal entities, they must retain, as a provisional payment, the amount that results from applying the 10% rate on the amount of the payments made to them, without any deduction, having to provide taxpayers with proof tax, stating the amount of tax withheld, which should be found out, if applicable, together with the withholdings indicated in article 96 of this Law. The tax withheld in the terms of this paragraph will be creditable against the tax payable resulting in the payments provisional in accordance with this article.

Amended paragraph DOF 12-09-2019

The legal entities obliged to carry out the withholding may choose not to provide the tax receipt referred to in the preceding paragraph, provided that the natural person who provides the professional services issue them a tax receipt that meets the requirements referred to Articles 29 and 29-A of the Federal Tax Code and the receipt expressly states the amount of tax withheld. In this case, the natural persons who issue the tax receipt They may consider it as proof of withholding of the tax and carry out the accreditation of the same in the terms of the tax provisions. The provisions of this paragraph in no case release the legal persons of the obligations to carry out, in due time and form, the withholding and full of the tax and the presentation of the corresponding informative statements, in the terms of the provisions tax with respect to the people who have made such withholdings.

Paragraph added DOF 12-09-2019

Article 107. Those who in the exercise obtain sporadically income derived from the provision of professional services and do not obtain other taxable income pursuant to this Chapter, will cover, as a provisional payment on account of the annual tax, the amount resulting from applying the 20% on the income received, without any deduction. The provisional payment will be made by declaration that they will present to the authorized offices within 15 days after obtaining of income. These taxpayers will be relieved of the obligation to keep books and records, as well as well as to present provisional statements other than those mentioned above.

The taxpayers referred to in the preceding paragraph must submit an annual return in the terms of article 152 of this Law and may only deduct expenses directly related to with the provision of professional service.

Article 108. When business activities are carried out through joint ownership, the designated common representative will determine, in the terms of this Section, the fiscal utility or the tax loss, of said activities and will comply on behalf of all the co-owners the obligations indicated in this Law, including that of making provisional payments. For the purposes of tax for the year, the co-owners will consider the tax profit or tax loss that is determined in accordance with article 109 of this Law, in the proportional part that corresponds to them and will accredit, in the same proportion, the amount of the provisional payments made by said representative.

Article 109. The taxpayers referred to in this Section must calculate the tax on the exercise in his charge in the terms of article 152 of this Law. For these purposes, the fiscal utility of the The year will be determined by decreasing the total accumulated income obtained by the business activities or for the provision of professional services, the deductions authorized in

this Section, both corresponding to the exercise in question. At the tax profit thus determined, The participation of workers in the profits of the companies paid in the year will decrease, in the terms of article 123 of the Political Constitution of the United Mexican States and, in its case, the tax losses determined in accordance with this article, pending application of fiscal years previous; the result will be the taxable income.

The tax loss will be obtained when the income referred to in this Section obtained in the exercise are less than the deductions authorized therein. The result obtained will be added the participation of the workers in the profits paid in the fiscal year referred to in the paragraph previous. In this case it will be the following:

I.

The tax loss incurred in a fiscal year may be reduced from the tax profit determined in
the terms of this Section, of the following ten exercises, until it is exhausted.
For the purposes of this fraction, the amount of the tax loss occurred in a fiscal year, is
will update multiplying it by the update factor corresponding to the period
understood from the first month of the second half of the fiscal year in which it occurred and until
the last month of the same fiscal year. The part of the tax loss from previous years already
updated pending application against tax profits will be updated multiplying it by the
update factor corresponding to the period from the month in which the
updated for the last time and until the last month of the first half of the fiscal year in which
will apply.
For the purposes of the preceding paragraph, when the number of months of the fiscal year in
the tax loss occurred, it will be considered as the first month of the second half, the month
immediately after the corresponding half of the year.
When the taxpayer does not reduce the tax loss incurred in fiscal years
previous ones, being able to do it in accordance with this article, you will lose the right to do so
later up to the amount in which it could have been made.

II.

The right to reduce tax losses is personal to the taxpayer who suffers them and not
may be transmitted by an act between the living or as a consequence of the alienation of the
deal. In the case of business activities, only because of death may
transfer the right to the heirs or legatees, who continue to carry out the activities
businesses from which the loss derived.
The tax losses obtained by taxpayers for carrying out the activities to which they are
referred to in this Section, they may only be deducted from the tax profit derived from the activities themselves
to which it refers.
For the purposes of this Section, for the participation of workers in the profits of the
companies, the taxable income referred to in articles 123, section IX, subsection e) of the Constitution
Policy of the United Mexican States, 120 and 127, section III of the Federal Labor Law, will be the
tax utility that results in accordance with this article.
For the determination of taxable income in terms of workers' participation in the
profits of the companies, taxpayers must reduce the accumulated income
amounts that would not have been deductible under the terms of section XXX of article 28 of this
Law.
In the event that the taxpayer obtains income from business activities and services
professionals in the same year, you must determine the taxable income that in terms of this Section

corresponds to each of the activities individually; for these purposes, the same
proportion that is determined in the terms of the previous article.

Article 110. Individual taxpayers subject to the regime established in this Section,
in addition to the obligations established in other articles of this Law and in the other provisions
prosecutors, will have the following:

I.

Request your registration in the Federal Taxpayers Registry.

II.

Keep accounting in accordance with the Fiscal Code of the Federation and its Regulations,
in the case of natural persons whose income for the year in question does not exceed two
million pesos, they will keep their accounting and issue their vouchers in the terms of
Sections III and IV of article 112 of this Law.
Taxpayers resident in the country who have establishments abroad, to
the effects of compliance with the obligations referred to in this section, III and V of
This article, regarding said establishments, may do so in accordance with the provisions
in article 76 of this Law.

III.

Issue tax receipts that prove the income they receive.

IV.

Keep the accounting and receipts of the respective entries, as well as those

necessary to prove that tax obligations have been met, in accordance with
with the provisions of the Fiscal Code of the Federation.

V.

Taxpayers who carry out business activities must formulate a statement
financial position and take inventory of inventories as of December 31 of each year, from
in accordance with the respective regulatory provisions.

When the taxpayer starts or stops carrying out business activities, he must formulate
statement of financial position referring to each of the moments mentioned.

SAW.

In the annual declaration that is presented, the tax profit and the amount that
corresponds to the participation of the workers in the profits of the company.

In the case of the statements referred to in section VII of this article, the information
must be provided by electronic means at the email address
that to this effect the Tax Administration Service indicates through rules of a nature
general.

VII.

Present and keep at the disposal of the tax authorities the information to which
Sections VI and XV of article 76 of this Law refer.

VIII.

Issue records and tax receipts in which they enter the amount of the payments
made that constitute income from a source of wealth located in Mexico in accordance with
the provisions of Title V of this Law or the payments made to the establishments in the
foreigner of credit institutions of the country, in the terms of article 48 of the same and,
where applicable, the tax withheld from the resident abroad or the aforementioned institutions of
credit.

IX.

Taxpayers who make payments for the concepts referred to in Chapter I of this
Title, must comply with the obligations established therein.

X.

Present, together with the statement of the exercise, the information to which the
fraction X of article 76 of this Law.

XI.

Obtain and keep the documentation referred to in article 76, section IX of this Law.

The provisions of this section will not apply in the case of taxpayers whose income in the
immediately preceding fiscal year have not exceeded $ 13'000,000.00, except those that are
found in the case referred to in the penultimate paragraph of Article 179 of this Law.

The exercise of the powers of verification with respect to this obligation is only
you can do for completed exercises.

SECTION II
TAX INCORPORATION REGIME

Article 111. Individual taxpayers who only carry out business activities,
who sell goods or provide services for which a professional title is not required for their realization,
may choose to pay income tax in the terms established in this Section, provided
that the income from its business activity obtained in the immediately preceding fiscal year, does not
would have exceeded the amount of two million pesos.

The taxpayers referred to in the preceding paragraph who start activities, may choose to pay
the tax in accordance with the provisions of this article, when they estimate that their income for the year does not
they will exceed the limit to which it refers. When in the aforementioned exercise they carry out operations for a
period less than twelve months, to determine the amount referred to in the previous paragraph, they will divide the
income manifested between the number of days that comprise the period and the result will be multiplied
for 365 days; If the amount obtained exceeds the amount of the quoted amount, in the following year the
may be taxed in accordance with this Section.

The option established in this article may also apply, natural persons who carry out
business activities through joint ownership, provided that the sum of the income of all

co-owners for business activities carried out through co-ownership, without deduction
any, do not exceed in the immediately preceding fiscal year the amount established in the first paragraph of
this article and that the income that individually corresponds to each co-owner for said
co-ownership, without any deduction, added to the income derived from the sale of fixed assets
of their business activity of the same co-owner, in the immediately preceding fiscal year, no
would have exceeded the limit referred to in the first paragraph of this article. Taxpayers who
opt for the provisions of this paragraph, they may appoint one of the co-owners as representative
common so that on behalf of the co-owners it is in charge of complying with the obligations
established in this Section.

Amended paragraph DOF 11-18-2015

The taxpayers referred to in the first paragraph of this article may apply the provisions of
this Section when they also obtain income from those indicated in Chapters I, III and VI of this
Title, provided that the total income obtained in the immediately preceding fiscal year from the activities
mentioned, as a whole, do not exceed the amount referred to in the first paragraph of this
Article.

Paragraph added DOF 11-18-2015

They will not be able to pay the tax in the terms of this Section:

I.

The partners, shareholders or members of legal entities or when they are related parties
in the terms of article 90 of this Law, or when there is a relationship in terms of the aforementioned
article with people who have paid taxes under the terms of this Section, except for
the following:

to)

The partners, shareholders or members of the legal entities provided for in Title III
of this Law, provided that they do not receive the distributable remainder referred to in the
Article 80 of this ordinance.

b)

Individuals who are partners, shareholders or members of the persons
morals referred to in article 79, section XIII of this Law, even when
receive interest from said legal entities, provided that the total income
obtained in the immediately preceding fiscal year for interest and for the activities to which
refers to the first paragraph of this article, as a whole, do not exceed two
millions of pesos.

c)

The partners, shareholders or members of sports associations who pay taxes in
terms of Title II of this Law, provided that they do not receive income from people
morals to which they belong.

For the purposes of this section, it is considered that there is no relationship between spouses or
people with whom there is a family relationship under the terms of civil law,
provided that there is no commercial relationship or business influence that derives in any
economic benefit.

Fraction amended DOF 11-18-2015

II.

Taxpayers who carry out activities related to real estate, capital
real estate, real estate business or financial activities, except in the case of those
that only obtain income from the realization of promotional or demonstration events
personalized to individual clients for the sale of residential houses or
housing, and said clients are also natural persons who do not carry out acts of
construction, development, remodeling, improvement or sale of houses, habitation or dwelling.

III.

Individuals who obtain income referred to in this Chapter by concept of
commission, mediation, agency, representation, brokerage, consignment and distribution, except
in the case of those persons who receive income from mediation or
commission and these do not exceed 30% of your total income. The withholdings that
legal entities make them for the provision of this service, they are considered payments

definitive for this Section.
IV.
Individuals who obtain income referred to in this Chapter by concept of public shows and franchisees.
V.
Taxpayers who carry out activities through trusts or association in participation.
SAW.
Individuals who provide services or sell goods over the Internet, through the technological platforms, computer applications and the like referred to in Section III of this Chapter, solely for the income they receive from the use of said media.
Fraction added DOF 12-09-2019
The taxpayers referred to in this article will calculate and find out the tax in the form bimonthly, which will have the character of definitive payment, no later than the 17th of the months of March, May, July, September, November and January of the following year, by means of a declaration that they will present to through the systems available to the Tax Administration Service on its website.
For these purposes, the tax profit for the two-month period in question will be determined by subtracting from the total

of the income referred to in this article obtained in said two-month period in cash, in goods or in services, the deductions authorized in the Law that are strictly indispensable for obtaining of the income referred to in this Section, as well as the expenditures actually made in the same period for the acquisition of deferred assets, expenses and charges and the participation of workers in company profits paid in the year, under the terms of article 123 of the Political Constitution of the United Mexican States.
When the income received is less than the deductions for the corresponding period, the Taxpayers should consider the difference between both concepts as deductible in the following periods.
For the purposes of the participation of workers in the profits of the companies, in terms of this Section, the taxable income referred to in articles 123, section IX, subsection e) of the Political Constitution of the United Mexican States, 120 and 127, section III of the Federal Law of the Work, will be the tax profit that results from the sum of the tax profits obtained in each two-month period The exercise. For the purposes of article 122 of the Federal Labor Law, the term for the distribution of profits among workers must be made within sixty days following the date on which that must be presented in the terms of article 112 of this Law, the declaration corresponding to the sixth two-month period of the year in question.
Amended paragraph DOF 11-18-2015
For the determination of taxable income in terms of workers' participation in the profits of the companies, taxpayers must reduce the accumulated income amounts that would not have been deductible under the terms of section XXX of article 28 of this Law.
To determine the tax, the taxpayers of this Section will consider the income when effectively collect and deduct the expenditures actually made in the fiscal year for the acquisition of fixed assets, expenses or deferred charges.
To the tax profit obtained in accordance with the sixth paragraph of this article, the following:
Amended paragraph DOF 11-18-2015

This rate will be updated in the terms and conditions established in article 152, last paragraph of

this law.
Paragraph added DOF 11-18-2015
The tax to be determined may be reduced according to the percentages and according to the number years that they have taxed in the regime provided in this Section, in accordance with the following:
Against the reduced tax, no credit or reduction may be deducted for exemptions or subsidies.
Taxpayers who choose to apply the provisions of this Section may only remain in the regime that provides for the same, for a maximum of ten consecutive fiscal years. Once after said period, they must pay taxes according to the regime of natural persons with activities business and professionals referred to in Section I of Chapter II of Title IV of this Law.
For the purposes of this article, taxpayers may choose to determine the payments bimonthly by applying to the cumulative income of the period in question, the utility coefficient that corresponds in the terms of the provisions of article 14 of this Law, considering the totality of your income in the pay period in question. Taxpayers who choose to calculate their payments bimonthly using the mentioned utility coefficient, they should consider them as payments

provisional and will be obliged to present a declaration of the exercise. This option cannot be changed in the exercise.
Paragraph added DOF 11-30-2016
Article 112. Taxpayers subject to the regime provided for in this Section, will have the following obligations:
I.
Request your registration in the Federal Taxpayers Registry.
II.
Keep receipts that meet tax requirements, only when there is no issued a tax receipt for the operation.
III.
Register in the electronic media or systems referred to in article 28 of the Code Fiscal of the Federation, the income, expenses, investments and deductions of the exercise correspondent.
IV.
Provide your clients with tax receipts. For these purposes, taxpayers may issue such vouchers using the electronic generation service tool free electronic invoice that can be found on the Internet page of the Tax administration.
In the case of operations with the general public whose amount is less than $ 250.00, no will be obliged to issue the corresponding tax receipt when the purchasers of the goods or recipients of the services do not request them, and a receipt must be issued global for operations carried out with the general public in accordance with the rules of general character issued for this purpose by the Tax Administration Service.
Paragraph added DOF 11-18-2015
V.
Make the payment of the expenses related to your purchases and investments, the amount of which is more than $ 5,000.00, by electronic transfer of funds from accounts opened to name of the taxpayer in institutions that make up the financial system and entities that for such effect the Bank of Mexico authorizes; nominative check of the account of the taxpayer, credit, debit, service card, or so-called wallets authorized by the Tax Administration Service.
Regarding the acquisition of fuels for maritime, air and land vehicles, the Payment must be made in the manner indicated in the preceding paragraph, even when the consideration for such acquisitions does not exceed $ 5,000.00.
Tax authorities may release from the obligation to pay outlays through the means established in the first paragraph of this section, when they are carried out in towns or rural areas that do not have financial services. During the month January of the year in question, the Tax Administration Service must publish, through general rules, populations or rural areas that lack services

financial, freeing taxpayers from the Tax Incorporation Regime of the
obligation to pay outlays through the means established in the first paragraph
of this fraction when they are registered in the aforementioned populations or areas
rural.
Fraction amended DOF 11-18-2015
SAW.
Submit, no later than the 17th day of the month immediately following the one to which the
payment, bimonthly statements in which the tax will be determined and paid according to

the provisions of this Section. The bimonthly payments to which this fraction refers will have the
character of definitive.
VII.
In the case of disbursements for salaries, taxpayers must make
withholdings in the terms of Chapter I of Title IV of this Law, in accordance with the
provisions set forth therein and in its Regulations, and carry out bimonthly, the days
17 of the month immediately after the end of the two-month period, the entire amount for the tax
on the income of its workers together with the bimonthly declaration that
corresponds. For the calculation of the bimonthly withholding referred to in this fraction,
The rate of article 111 of this Law must be applied.
VIII.
Pay income tax in the terms of this Section, provided that, in addition to
comply with the requirements established in this, submit bimonthly to the Service
of Tax Administration, in the declaration referred to in the sixth paragraph of the
Article 111 of this Law, the data of the income obtained and the expenditures made,
including investments, as well as information on operations with its suppliers
in the immediately preceding two-month period.
When the declaration referred to in the paragraph is not presented within the established period
above twice consecutively or three times during the 6-year period
counted from the first breach of said obligation, the taxpayer
will cease to pay under the terms of this Section and must pay under the terms of the
general regime that regulates Title IV of this Law, as appropriate, as of the month
following the one in which the information should have been presented.
Fraction amended DOF 11-18-2015
Taxpayers who, having paid the tax in accordance with the provisions of this Section,
change their option, they must, as of the date of the change, comply with the obligations set forth in the
corresponding regime.
When the income from the business activity obtained by the taxpayer in the period
elapsed since the beginning of the fiscal year and until the month in question, exceed the indicated amount
in the first paragraph of Article 111, or when any of the cases referred to in the
second paragraph of section VIII of this article, the taxpayer will stop paying taxes in accordance with this
Section and must do so under the terms of this Law in the corresponding regime, as of
month following the one in which the amount cited was exceeded or the return to which it is
reference the sixth paragraph of article 111 of this Law, as the case may be.
Amended paragraph DOF 11-18-2015
When taxpayers stop paying taxes in accordance with this Section, in no case may they return to
pay under the terms thereof.
Taxpayers who are taxed under the terms of this Section, and who have their tax domicile in
populations or in rural areas, without Internet services, may be released from complying with the
obligation to present declarations, and to register their operations through the Internet or in
electronic means, as long as they comply with the requirements that the tax authorities indicate
by general rules.
Article 113. When taxpayers dispose of all the negotiation, assets, expenses and
deferred charges, the acquirer may not pay taxes in this Section, having to do so in the regime that
corresponds according to this Law.

The provisions of the previous paragraph will not be applicable when the acquirer of the negotiation presents before the Tax Administration Service, within 15 days following the date of the operation, a notice stating the acquisition date of the negotiation and the years in which the transferor taxed in the Tax Incorporation Regime regarding said negotiation, in accordance with the Rules of General Character issued for this purpose by the Tax Administration Service. The acquirer of the negotiation may only be taxed within this section for the time remaining to the transferor to comply with the term established in article 111 of this Law and will apply the reductions that correspond to those years.

Paragraph added DOF 11-18-2015

The transferor of the property must accumulate the income from the disposal of said assets and pay the tax in the terms of Chapter IV of Title IV of this Law.

Section III

Of the income from the sale of goods or the provision of services through Internet, through technological platforms, computer applications and the like

Section added DOF 12-09-2019

Article 113-A. They are obliged to pay the tax established in this Section, taxpayers natural persons with business activities that sell goods or provide services through Internet, through technological platforms, computer applications and the like that provide the services referred to in section II of article 18-B of the Value Added Tax Law, for the Income generated through the aforementioned means by carrying out the aforementioned activities, including those payments they receive for any additional concept through them.

The tax referred to in the preceding paragraph will be paid by withholding made by the Legal entities resident in Mexico or residents abroad with or without establishment permanent in the country, as well as foreign entities or legal figures that provide, of Directly or indirectly, the use of the aforementioned technological platforms, computer applications and Similar.

The withholding must be made on the total income actually received by the natural persons through the aforementioned means referred to in the first paragraph of this article, without include value added tax. This withholding will be considered a provisional payment. To the total amount of the income mentioned, the retention rates provided in the following tables will be applied:

I.

In the case of provision of passenger land transportation services and delivery of goods.

Income amount monthly	**Cup of retention**
Up to $ 5,500	two
Up to $ 15,000	3
Up to $ 21,000	4
More than $ 21,000	8

II.

In the case of provision of hosting services.

Income amount monthly	**Cup of retention**
Up to $ 5,000	two
Up to $ 15,000	3

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Up to $ 35,000

5

More than $ 35,000

10

III.

In the case of sale of goods and provision of services.

Income amount monthly

Cup of retention

Up to $ 1,500

0.4%

Up to $ 5,000

0.5%

Up to $ 10,000

0.9%

Up to $ 25,000

1.1%

Up to $ 100,000

2.0%

More than $ 100,000

5.4%

The amounts established in national currency contained in the tables provided in paragraph above, they will be updated in the terms and conditions established in article 152, last paragraph of this law.

When the natural persons referred to in the first paragraph of this article receive a part of the payment of the consideration for the provision of services or the disposal of goods directly from users or purchasers thereof, and their total income, including those actually received through the aforementioned platforms, do not exceed three hundred thousand pesos annually, they may choose to pay income tax for said income received directly from the users of the services or purchasers of goods, applying the withholding rates referred to in the present article to the total income received, including those actually received by through the aforementioned technological platforms, computer applications and the like, and must accredit the tax that, if applicable, they had withheld under the terms of this article. He Tax paid in terms of this paragraph will be considered as final payment.

Article added DOF 12-09-2019

Article 113-B. The natural persons referred to in the previous article may choose to consider as definitive payments the withholdings made to them pursuant to this Section, in the following cases:

I.

When they only obtain income referred to in the first paragraph of article 113-A of this Law, that in the immediately preceding fiscal year have not exceeded the amount of Three hundred thousand pesos.

Individuals who start activities may choose to consider as final payment the withholding referred to in this Section, when they estimate that their income for the year does not will exceed the mentioned limit. When in the aforementioned exercise they carry out operations for a period less than twelve months, to determine the amount referred to in the previous paragraph, divide the income declared between the number of days that comprise the period and the result will be multiplied by 365 days; if the amount obtained exceeds the amount of the amount quoted, in the following exercise you will not be able to opt for the provisions of this article.

II.

In the case of the natural persons referred to in the previous section who also obtain income of those indicated in Chapters I and VI of this Title.

The natural persons who exercise the option established in this article will be as follows:

to)
They will not be able to make the corresponding deductions for the activities carried out through the technological platforms, computer applications and the like referred to in the article above, with respect to the tax calculated with the rates provided in this Section.
b)
They must keep the digital tax receipt online provided by the platform technology, computer applications and similar, for the income actually collected by the technological platform of the users of the goods and services, including those payments that received for any additional concept through them, and the withholdings made.
c)
They must issue tax receipts that prove the income they receive, in those cases in which the provision of services or the sale of goods is carried out in a independent through technological platforms, computer applications and similar to referred to in the previous article.
For the purposes of this subsection, it is understood that the provision of services or the sale of goods are independent when they are not made on behalf of technological platforms, computer applications and the like.
d)
They must present to the Tax Administration Service, in the terms and conditions that are established by general rules issued for this purpose by said body deconcentrated, a notice in which they express their willingness to choose because the withholdings that are carried out in terms of the previous article, are considered as final, within of the 30 days following that in which the taxpayer receives the first income for the payment of the consideration for the activities referred to in this Section.
Once the option referred to in this article has been exercised, it may not be varied during a period of five years from the date the taxpayer has submitted the notice to which it refers subsection d) of this article. When the taxpayer ceases to be in the assumptions referred to in the Sections I and II of this article, the exercise of the option provided for in this article will cease and no you can exercise it again.
Additionally, natural person taxpayers referred to in article 113-A of this Law, must provide legal entities resident in Mexico or residents abroad with or without permanent establishment in the country, as well as foreign entities or legal figures that provide, directly or indirectly, the use of the aforementioned technological platforms, applications information technology and similar, the information referred to in section III of article 18-J of the Value Added Tax, in the terms and conditions established in the last paragraph of said fraction. This obligation will be independent of the exercise of the option established in this article.
Article added DOF 12-09-2019

Article 113-C. Legal entities resident in Mexico or residents abroad with or without permanent establishment in the country, as well as foreign entities or legal figures to which The second paragraph of article 113-A of this Law refers, they will have the following obligations:
I.
In the case of residents abroad without permanent establishment in the country and of foreign entities or legal figures must comply with the obligations set forth in the Sections I, VI and VII of article 18-D and subsection d), section II of article 18-J, of the Value Added Tax.
II.
Provide tax receipts to the natural persons who have had the withholding referred to in article 113-A of this Law, in which the amount of the payment and the tax withheld, no later than within the five days following the month in which it is made

retention, which must be accompanied by the information indicated by the
Tax Administration through general rules.

III.

Provide the Tax Administration Service with the information referred to in the fraction
III of article 18-J of the Value Added Tax Law, in accordance with the provisions of
the last paragraph of said fraction.

IV.

Withhold and pay the corresponding income tax in accordance with the provisions of the
Article 113-A of this Law, by means of a declaration that they will present before the authorized offices
no later than the 17th day of the month immediately following the month for which the withholding was made.
In the event that taxpayers do not provide their Federal Register password
Taxpayers provided for in subsection b) of section III of article 18-J of the Tax Law
to the Added Value, the corresponding tax must be withheld for the income
Article 113-A of this Law refers, applying the 20% rate on the referred income.

V.

Keep as part of your accounting the documentation that demonstrates that the
withholding and full of the corresponding income tax.
The obligations established in sections III, IV and V of this article must be complied with
in accordance with the general rules issued for this purpose by the Administration Service
Tax.

Article added DOF 12-09-2019

CHAPTER III
OF THE INCOME FROM THE LEASE AND IN GENERAL FOR GRANTING THE USE OR TEMPORARY ENJOYMENT OF REAL ESTATE

Article 114. Income from granting the temporary use or enjoyment of real estate is considered, the
following:

I.

Those from the lease or sublease and in general to be granted by title
The use or temporary enjoyment of real estate is onerous, in any other way.

II.

The yields of non-depreciable real estate participation certificates.
For the purposes of this Chapter, the income in credit will be declared and the tax that
it corresponds to them until the calendar year in which they are collected.

Article 115. Persons who obtain income from the concepts referred to in this Chapter,
may make the following deductions:

I.

The payments made for the property tax corresponding to the calendar year on
said properties, as well as local contributions for improvements, planning or
cooperation for public works that affect them and, where appropriate, the local tax
paid on the income for granting the temporary use or enjoyment of real estate.

II.

Maintenance expenses that do not involve additions or improvements to the property in question and
for water consumption, as long as they are not paid by those who use or enjoy the property.

III.

The actual interest paid on loans used for the purchase, construction or improvements
of real estate, as long as you obtain the corresponding tax receipt.
Real interest is considered to be the amount by which said interest exceeds the annual adjustment for

inflation. To determine the real interest, the provisions of the
Article 134 of this Law.

IV.

Salaries, commissions and fees paid, as well as taxes, fees or
contributions that according to this Law correspond to cover on said wages,
actually paid.

V.
The amount of the insurance premiums that cover the respective assets.
SAW.
Investments in construction, including additions and improvements.
Taxpayers who grant the temporary use or enjoyment of real estate may choose to
deduct 35% of the income referred to in this Chapter, in substitution of the deductions to which
this article refers to. Those who exercise this option may also deduct the amount of the
Disbursements for the property tax of said properties corresponding to the calendar year
or to the period during which income was obtained in the year, as appropriate.
In the case of subleasing, only the amount of the rents paid by the tenant will be deducted
to the landlord.
When the taxpayer occupies part of the real estate from which the income for granting the use or
temporary enjoyment of it or grant its use or temporary enjoyment for free, you will not be able to deduct the part
expenses, as well as property tax and public works cooperation rights
that correspond proportionally to the unit occupied by him or the one granted free of charge. In the
In cases of subletting, the sublord may not deduct the proportional part of the amount of the
Income paid corresponding to the unit that it occupies or that it grants free of charge.
The proportional part referred to in the preceding paragraph will be calculated considering the number
of square meters of construction of the unit occupied by him or granted free of charge in
relation to the total square meters of construction of the property.
When the use or temporary enjoyment of the property in question has not been granted for the entire year,
the deductions referred to in fractions I to V of this article, will be applied only when
correspond to the period for which the temporary use or enjoyment of the real estate was granted or to the three
months immediately prior to the one in which said use or enjoyment is granted.
Article 116. Taxpayers who obtain income from those indicated in this Chapter by the
granting of the temporary use or enjoyment of real estate, they will make the provisional payments
monthly or quarterly, no later than the 17th day of the month immediately after the payment corresponds,
by means of a declaration that they will present to the authorized offices.
The provisional payment will be determined by applying the corresponding rate in accordance with the provisions of the
third paragraph of article 106 of this Law, to the difference that results from reducing the income of the month
or of the quarter, for which the payment is made, the amount of the deductions referred to in article 115
of the same, corresponding to the same period.
Taxpayers who only obtain income from those indicated in this Chapter, whose amount
monthly does not exceed ten general minimum wages in force in the Federal District raised per month,
may make provisional payments on a quarterly basis.
In the case of subleasing, only the deduction for the amount of the income of the
month or quarter that the sub-lessor pays to the lessor.

When the income referred to in this Chapter is obtained from payments made by persons
moral, they must retain as provisional payment the amount that results from applying the rate of 10%
on the amount thereof, without any deduction, having to provide taxpayers
tax receipt stating the amount of tax withheld; said withholdings must
find out, if applicable, together with those indicated in article 96 of this Law.
retained in the terms of this paragraph may be credited against the result in accordance with the
second paragraph of this article.
Amended paragraph DOF 12-09-2019
The legal entities obliged to carry out the withholding may choose not to provide the
tax receipt referred to in the preceding paragraph, provided that the natural person who has granted
the use or temporary enjoyment of goods issues them a tax receipt that meets the requirements to which
Articles 29 and 29-A of the Federal Tax Code are referred to and the voucher indicates
expressly the amount of tax withheld. In this case, the natural persons who issue the
tax receipt may be considered as proof of tax withholding and carry out the
accreditation of the same in the terms of the fiscal provisions. The provisions of this paragraph in
no case releases legal entities from the obligations to carry out, in due time and form, the
withholding and full tax and filing the corresponding informative returns, in
the terms of the tax provisions regarding the persons to whom they had made

said withholdings.
Paragraph added DOF 12-09-2019
Article 117. In trust operations for which the temporary use or enjoyment of real estate, the returns are considered to be income of the settlor even though the trustee is a different person, except for irrevocable trusts in which the settlor does not have the right to reacquire the real estate from the trustee, in which case it is considered that the returns are income of the trustee from the moment the settlor loses the right to buy back the real estate.
The fiduciary institution will make provisional payments on behalf of the person to whom the performance in the terms of the previous paragraph, during the months of May, September and January of the following year, by means of a declaration that will be presented to the authorized offices. Provisional payment will be the amount that results from applying the 10% rate on the income of the previous four-month period, without any deduction.
The fiduciary institution will provide no later than January 31 of each year to those who corresponding returns, the tax receipt of said returns; of provisional payments made and deductions, corresponding to the previous calendar year.
Article 118. Taxpayers who obtain income from those indicated in this Chapter, in addition to make the payments of this tax, they will have the following obligations:
I.
Request your registration in the Federal Taxpayers Registry.
II.
Keep accounting in accordance with the Fiscal Code of the Federation and its Regulations. Those who opt for the deduction of the tax are not included in the provisions of this section. 35% referred to in article 115 of this Law.
III.
Issue tax receipts for the consideration received.
In the case of real estate leasing lawsuits in which the lessee is sentenced to payment of past due rents, the judicial authority will require the creditor to verify that issued the tax receipts referred to in this section. In case the creditor

does not accredit having issued said vouchers, the judicial authority must inform the Tax Administration Service the aforementioned omission within a maximum period of 5 days counted from the expiration of the term that the judicial authority has granted to the creditor to meet the requirement.
Paragraph added DOF 12-09-2019
The information referred to in the previous paragraph must be sent to the decentralized body mentioned in accordance with the general rules issued for this purpose by said organ.
Paragraph added DOF 12-09-2019
IV.
Present provisional and annual declarations in the terms of this Law.
V.
Inform the tax authorities, through electronic means and formats, that indicate the Tax Administration Service through general rules, no later than the 17th day of the month immediately after the one in which the operation is carried out, from the considerations received in cash, in national currency, as well as in pieces of gold or silver, whose amount is greater than one hundred thousand pesos.
The information referred to in this section will be available to the Secretariat of Finance and Public Credit, in the terms of the second paragraph of article 69 of the Code Federal Prosecutor.
When the income referred to in this Chapter is received through trust, it will be the fiduciary institution that keeps the books, issues the tax receipts and carries out provisional payments. The persons to whom the returns correspond must request the fiduciary institution and the voucher referred to in the last paragraph of the previous article, which they must accompany your annual return.
CHAPTER IV

OF INCOME FROM DISPOSAL OF ASSETS
SECTION I
OF THE GENERAL REGIME

Article 119. Revenues from the alienation of assets are those that derive from the cases provided for in the Fiscal Code of the Federation.

In swap cases, it will be considered that there are two disposals.

The amount of the consideration obtained, including credit, with reason for the disposal; when due to the nature of the transfer there is no consideration, It will attend to the value of the appraisal carried out by a person authorized by the tax authorities.

Disposal income will not be considered, those derived from the transfer of ownership of assets due to death, donation or merger of companies or those arising from the alienation of bonds, securities and other credit instruments, provided that the income from the sale is considered interest in the terms of article 8 of this Law.

Article 120. The persons who obtain income from the sale of goods may carry out the deductions referred to in article 121 of this Law; With the gain thus determined, the annual tax as follows:

I.

The profit will be divided by the number of years elapsed between the acquisition date and that of alienation, without exceeding 20 years.

II.

The result obtained according to the previous fraction will be the part of the profit that will be added to the other accumulated income of the calendar year in question and will calculate, in the terms of this Title, the tax corresponding to income cumulative.

III.

The part of the non-accumulative profit will be multiplied by the tax rate obtained according to the next paragraph. The resulting tax will be added to that calculated according to the preceding fraction.

The taxpayer may choose to calculate the rate referred to in the preceding paragraph, in accordance with the provisions of either of the following two paragraphs:

to)

The rate that results in accordance with article 152 of this Law will be applied to all cumulative income obtained in the year in which the disposal was made, decreased for the deductions authorized by the Law itself, except those established in the Sections I, II and III of article 151 of the same. The result thus obtained will be divided by the amount to which the rate was applied and the quotient will be the rate.

b)

The average rate that results from adding the rates calculated in accordance with the provisions of the previous paragraph for the last five years, including the one in which the alienation, divided by five.

When the taxpayer has not obtained accumulative income in the four years prior to the one in which the sale is made, may determine the average rate referred to in paragraph above with the tax that he would have had to pay had he accumulated in each fiscal year the part of the gain from the sale of assets referred to in section I of this article.

When the payment is received in installments, the tax corresponding to the part of the profit does not cumulative may be paid in the calendar years in which the income is actually received, provided that the term to obtain it is greater than 18 months and the tax interest is guaranteed. For determine the amount of tax to be reported in each calendar year, the calculated tax will be divided According to section III of this article, between the total income from the sale and the quotient is multiplied by the income actually received in each calendar year. The resulting amount It will be the amount of the tax to find out for this concept in the annual declaration.

Article 121. Individuals who obtain income from the sale of assets may make the following deductions:

I.

The proven cost of acquisition that will be updated in the terms of article 124 of this Law. In the case of real estate, the updated cost will be at least 10% of the amount of the sale in question.

II.

The amount of investments made in constructions, improvements and extensions, when dispose of real estate or certificates of non-redeemable real estate participation. These Investments do not include conservation costs. The amount will be updated in the terms of article 124 of this Law.

III.

Notarial expenses, taxes and duties, for deeds of acquisition and sale, as well as the local tax for income from the sale of real estate, paid

by the alienating. Payments made due to the appraisal of goods will be deductible estate.

IV.

The commissions and mediations paid by the transferor, due to the acquisition or the alienation of good.

The difference between the income from disposal and the deductions referred to in this article will be the profit on which, following the procedure indicated in article 120 of this Law, will be calculated The tax.

The deductions referred to in sections III and IV of this article will be updated for the period understood from the month in which the respective disbursement was made and until the immediately preceding month to the one in which the sale is made.

When taxpayers make the deductions referred to in this article and suffer losses in the sale of real estate, shares, equity contribution certificates issued by national credit companies and social shares, may reduce said losses in the year of calendar in question or in the following three, in accordance with the provisions of article 122 of this Law, provided that in the case of shares, the aforementioned capital contribution certificates and parts social security, the requirements established by the Regulations of this Law are met. The part of the loss that is not is deducted in an exercise, except that suffered in the sale of real estate, it will be updated for the period from the end of the year in which the loss was suffered or updated for the last time and until the last month of the fiscal year immediately prior to the fiscal year in which deduce.

Article 122. Taxpayers who suffer losses in the sale of real estate, shares, social shares or certificates of patrimonial contribution issued by national companies credit, will reduce such losses according to the following:

I.

The loss will be divided by the number of years elapsed between the acquisition date and the of alienation of the property in question; when the number of years elapsed exceeds ten, only ten years will be considered. The result obtained will be the part of the loss that may be reduced from other income, except income that is refer to Chapters I and II of this Title, which the taxpayer must accumulate in the annual return for the same year or in the following three calendar years.

II.

The part of the loss not reduced according to the previous fraction will be multiplied by the rate of tax that corresponds to the taxpayer in the calendar year in which the lost; When the declaration of said year is not taxed, the rate will be considered corresponding to the following calendar year in which it is taxed, without exceeding three.

The result obtained in accordance with this fraction may be accredited in the years of calendar referred to in the previous section, against the amount resulting from applying the rate of tax corresponding to the year in question to the total gain from the disposal of goods obtained in the same year.

The rate referred to in section II of this article will be calculated by dividing the tax that would have corresponding to the taxpayer in the annual return in question, enter the amount to which the applied the rate of article 152 of this Law to obtain said tax; the quotient thus obtained is multiply by one hundred and the product is expressed in percent.

When the taxpayer in a calendar year does not deduct the part of the loss referred to in the
previous section I or do not carry out the accreditation referred to in section II of this article, being able

have done, you will lose the right to do so in subsequent years up to the amount you could
have done it.

Article 123. The acquisition cost will be equal to the consideration that has been paid for
acquire the property, without including the interests or expenses referred to in the previous article; when the
Either it had been acquired free of charge or by merger or division of companies, the provisions
by article 124 of this Law.

Article 124. To update the proven cost of acquisition and, where appropriate, the amount of the
Deductible investments, in the case of real estate and real estate participation certificates not
amortizable, proceed as follows:

I.

It will be subtracted from the proven acquisition cost, the part corresponding to the land and the
result will be the cost of construction. When this separation cannot be made,
will consider as cost of the land 20% of the total cost.

II.

The construction cost must be decreased at a rate of 3% per year for each year elapsed.
between the date of acquisition and the date of sale; in no case will said cost be less than
20% of the initial cost. The resulting cost will be updated for the period from the
month in which the acquisition was made and up to the month immediately prior to that in which the
effect the sale. Improvements or adaptations that involve deductible investments
they must be subjected to the same treatment.

In the case of movable property other than securities and social shares, the cost will decrease to
A ratio of 10% per year, or 20% in the case of transport vehicles, for each year elapsed between the
date of acquisition and sale. The resulting cost will be updated for the period included
from the month in which the acquisition was made and until the month immediately prior to that in which the
effect the sale. When the elapsed years are more than 10, or 5 in the case of vehicles of
transportation, it will be considered that there is no acquisition cost.

The taxpayer may, provided that he complies with the requirements indicated in the Regulations of this Law,
not reduce the cost of acquisition based on the years passed, in the case of movable property
that do not lose value over time and without prejudice to updating said cost in the terms
from the previous paragraph.

In the case of land, the acquisition cost will be updated for the period from the month
in which the acquisition was made and up to the month immediately prior to that in which the
alienation.

In the case of shares, the average cost per share will be calculated in accordance with the provisions of the
Article 22 of this Law; in the case of sale of shares of investment funds referred to
Articles 87 and 88 of the aforementioned ordinance, the provisions of said precepts will be followed.
Amended paragraph DOF 11-18-2015

In the case of assets acquired by inheritance, legacy or donation, it will be considered as cost of
acquisition or as average cost per share, as appropriate, that paid by the author of the
succession or the donor, and as the acquisition date, the one corresponding to the latter.
When, in turn, the author of the succession or the donor have acquired said assets free of charge,
the same rule will apply. In the case of the donation for which the tax on the
income, will be considered as acquisition cost or as average cost per share, as appropriate,
the appraisal value that has been used to calculate said tax and as the acquisition date that in
that the mentioned tax was paid.

In the case of merger or division of companies, it will be considered as a proven cost of acquisition of the shares issued as a result of the merger or spin-off, as appropriate, the cost average per share that in the terms of article 23 of this Law corresponded to the shares of the merged or splitting companies, at the time of the merger or spin-off.

Article 125. Taxpayers may request the practice of an appraisal by a public broker entitled or credit institution, authorized by the tax authorities. Said authorities shall be empowered to practice, order or take into account, the appraisal of the asset object of alienation and when the value of the appraisal exceeds by more than 10% of the consideration agreed for the sale, the total of the The difference will be considered income of the acquirer under the terms of Chapter V of Title IV of this Law; in which case, its cost will be increased with the total of the aforementioned difference.

In the case of securities that are those that are placed among the general investing public, according to to the general rules issued for this purpose by the Tax Administration Service, when they are sold off the stock exchange, the tax authorities will consider the stock price of the last event of the day of the disposal, instead of the value of the appraisal.

Article 126. Taxpayers who obtain income from the sale of real estate, will make provisional payment for each operation, applying the rate determined according to the next paragraph to the amount obtained from dividing the profit by the number of years elapsed between the date of acquisition and the date of disposal, without exceeding 20 years. The result that obtained in accordance with this paragraph will be multiplied by the same number of years in which the profit, the result being the tax corresponding to the provisional payment.

The applicable rate for the calculation of provisional payments to be made under the terms of This article will be determined based on the rate of article 96 of this Law, adding the amounts corresponding to the columns relating to the lower limit, upper limit and fixed fee, which in the terms of said article result for each of the months of the year in which the sale and that correspond to the same line identified by the percent to be applied on the exceeding the lower limit. In the case of the months of the same year, after the one in which effect the sale, the monthly rate that will be considered for the purposes of this paragraph, will be equal to that of the month in which the sale is made. The tax authorities will carry out the monthly arithmetic operations provided for in this paragraph to calculate the applicable rate in said month, which published in the Official Gazette of the Federation.

In operations consigned in public deeds, the provisional payment will be made by declaration that will be presented within the fifteen days following the one in which the deed or minute is signed. The notaries, brokers, judges and other notaries, who by legal provision have notarial functions, they will calculate the tax under their responsibility and they will inform it in the authorized offices; Likewise must provide the taxpayer who carries out the corresponding operation, in accordance with the rules of a general nature issued by the Tax Administration Service, the information related to the determination of said calculation and must issue tax receipt, stating the operation, as well as such as the withheld tax that was learned. Said notaries, within the fifteen days following that in which the deed or minute is signed, in the month of February of each year, they must present to the authorized offices, the information established for this purpose by the Federal Tax Code regarding of the operations carried out in the immediately preceding fiscal year.

In the case of the sale of other assets, the provisional payment will be for the amount resulting from apply the 20% rate on the total amount of the operation, and it will be withheld by the acquirer if he is resident in the country or resident abroad with permanent establishment in Mexico, except in the cases in which the transferor indicates in writing to the purchaser that he will make a provisional payment minor and provided that the requirements set forth in the Regulations of this Law are met. that the acquirer is not a resident in the country or is a resident abroad without establishment

permanent residence in Mexico, the transferor shall pay the corresponding tax through a declaration that It will be presented to the authorized offices within fifteen days after obtaining the income.

In the case of the sale of shares of investment funds referred to in articles 87 and 88 of this Law, the provisions of said precept will be followed. In the case of sale of shares to through the Mexican Stock Exchange concessioned under the terms of the Securities Market Law, will be in accordance with the provisions of article 56 of this Law. In all cases, proof must be issued Tax in which the total amount of the operation will be specified, as well as the tax withheld and paid.

Amended paragraph DOF 11-18-2015

When the acquirer makes the withholding referred to in the previous paragraph, he will issue proof tax to the transferor and proof of the same, and the latter shall attach a copy of said documents to the file your annual return. No withholding or provisional payment referred to in the previous paragraph, in the case of various movable property of securities or social shares and the amount of the operation is less than $ 227,400.00.

Taxpayers who obtain income from the transfer of participation certificate rights non-amortizable real estate or housing certificates or settlor rights or trustee, which fall on real estate, must calculate and report the provisional payment of in accordance with the provisions of the first two paragraphs of this article.

The legal entities referred to in Title III of this Law, with the exception of those mentioned in the Article 86 thereof and of those authorized to receive deductible donations under the terms of Articles 27, section I and 151, section III, of this Law, which sell real estate, will make provisional payments in the terms of this article, which will have the character of payment definitive.

Article 127. Regardless of the provisions of Article 126 of this Law, taxpayers that dispose of land, buildings or land and buildings, will make a payment for each operation, applying the rate of 5% on the profit obtained in the terms of this Chapter, which You will find out by means of a statement that they will present to the authorized offices of the federal entity in which the property in question is located.

The tax that is paid in the terms of the previous paragraph will be creditable against the payment provisional that is carried out for the same operation in the terms of article 126 of this Law.

the payment referred to in this article exceeds the provisional payment determined in accordance with the aforementioned precept, only the tax that results in accordance with the aforementioned article 126 of this Law will be federative entity in question.

In the case of operations consigned in public deeds, notaries, brokers, judges and Other notaries, who by legal provision have notarial functions, will calculate the payment to be refers to this article under their responsibility and will find out in the authorized offices referred to in the same within the same period indicated in the third paragraph of article 126 of this Law, and must issue tax receipt, stating the amount of the operation, as well as the tax withheld that was aware.

Taxpayers who exercise the option referred to in the last paragraph of article 120 of this Law, will apply the rate of 5% on the profit that is determined in accordance with said paragraph in the exercise in question, which you will find out through a statement that will be presented to the entity federative on the same payment dates established in article 150 of this Law.

The payment made in accordance with this article will be creditable against the tax for the year.

Article 128. Taxpayers who obtain income from the sale of assets, must inform the tax authorities, through electronic means and formats, indicated by the Service of Tax Administration through general rules, no later than the 17th of the month immediately after the one in which the operation is carried out, of the considerations received in cash in national or foreign currency, as well as pieces of gold or silver, the amount of which is greater to one hundred thousand pesos. The aforementioned general rules may establish cases in which it is not necessary to present the information referred to in this article.

The information referred to in this article will be available to the Ministry of Finance and Public Credit, in the terms of the second paragraph of article 69 of the Federal Tax Code.

SECTION II
OF THE DISPOSAL OF SHARES IN THE STOCK EXCHANGE

Article 129. Natural persons will be obliged to pay income tax, the payment of which is will be considered as final, applying the rate of 10% to the profits obtained in the year derived of:

I.

The sale of shares issued by Mexican companies or of securities that represent exclusively to said shares, when their sale is made on the stock exchanges or derivatives markets recognized under the terms of the Market Law of Securities or shares issued by foreign companies listed on said stock exchanges.

securities or derivatives markets.
II.
The sale of securities that represent stock indices sold on the stock exchanges
securities or derivatives markets referred to in the previous section.
III.
The sale of shares issued by Mexican companies or of securities that represent
exclusively to said shares, provided that the sale of the shares or titles
mentioned is carried out on stock exchanges or derivatives markets located in markets
recognized as referred to in section II of article 16-C of the Federal Tax Code
of countries with which Mexico has a treaty in force to avoid double taxation.
IV.
Financial operations derived from capital referring to shares placed on stock exchanges
securities concessioned in accordance with the Securities Market Law, as well as by those
referred to stock indices that represent the aforementioned shares, provided that
carried out in the recognized markets referred to in sections I and II of Article 16-C
of the Fiscal Code of the Federation.
The profit or loss obtained in the year will be determined, adding or decreasing,
as applicable, the gains or losses arising from the sale of shares of
each issuing company or securities representing shares or stock indexes made
by the taxpayer or obtained in derivative financial operations, which they carry out at
through each of the stock market intermediaries with which it operates or
foreign financial entities with which it has an intermediation contract.
The gains or losses derived from the sale of shares and securities to which they refer
sections I to III above will be determined by each issuing company or securities that
represent these indices as follows:
to)
It will be reduced at the sale price of the shares or titles, reduced with the commissions
for intermediation paid for their sale, the average cost of

acquisition, in addition to the brokerage fees paid by
its acquisition, which will be calculated dividing the amount actually paid, by the
purchase of shares or titles, between the number of shares or titles effectively
bought.
This average acquisition cost will be updated from the acquisition date to the
month immediately prior to the date of sale of the shares in the
recognized stock exchanges or derivatives markets.
When the acquisition cost is higher than the sale price, the difference will be the amount
of the loss in the operation in question.
b) In the case of share or securities loan operations carried out in accordance with the
legal provisions that regulate the stock market on stock exchanges
recognized derivatives markets, the borrower's profit
derived from the sale in the concessioned stock exchanges or
Derivatives recognized to a third party of the shares or securities obtained on loan are
determined by decreasing the updated sale price of the shares or securities, the
proven cost of acquisition of the shares of the same issuer or the securities that
Acquire on the licensed stock exchanges or recognized derivatives markets
during the validity of the respective contract to settle the operation with the lender.
For these purposes, it may be included in the proven cost of acquisition, the cost of
the shares that, where appropriate, the borrower acquires by virtue of capitalizations of
profits or other items of stockholders' equity that the issuing company has decreed
during the term of the contract. The amount equivalent to any dividends
paid by the issuing company for the shares subject to the loan may also be
part of such proven acquisition cost when dividends are collected
by a third party other than the borrower and the latter repays them to the lender for
patrimonial rights concept. At the sale price of the shares or securities,
may decrease the amount of commissions charged by the intermediary for the

loan operations of the shares or titles, their sale, their acquisition and
loan settlement.
When the borrower does not acquire all or part of the shares or securities that are
obliged to deliver to the lender within the term established in the contract, the
Gain from the disposal will be determined, with regard to the shares or securities
not acquired, decreasing the updated sale price of the shares or securities, the
price of the average quotation on the stock exchange or derivatives market of the
shares or securities on the last day on which, in accordance with the contract entered into, they had to be restored
to the lender. The equivalent amount may also be reduced from said sale price
to dividends paid by the issuing company for the shares not acquired
object of the loan during the period they have been loaned, when the
dividends are collected by a third party other than the borrower and the latter repays them
to the lender for economic rights. At the sale price of the
shares or securities may decrease the amount of commissions charged for the
intermediary for the loan operations of the shares or titles, their disposal and
loan settlement.
The sale price of the shares or securities will be updated from the date on which the
carried out the sale of said shares or securities received on loan and until the
date on which the borrower acquires or should have acquired them, as appropriate,
to settle the loan operation.

When the proven acquisition cost is higher than the sale price, the difference
It will be the amount of the loss in the operation in question.
In the event that the borrower does not repay the lender, within the established deadlines,
the shares or securities that he has given him on loan, it will be considered that
said shares or titles have been sold by the lender to the borrower in the
date they should have been restored. For these purposes, the lender's profit is
determined in accordance with subsection a) of this paragraph, considering the sale price
of the shares or securities that are the object of the contract, their average market price of
recognized securities or derivatives market, on the last day they should have been acquired
by the borrower. Likewise, it will be considered that they do not have average acquisition cost.
the shares that the lender obtains from the borrower in excess of those it loaned to the
start of the contract, due to the issuance of shares by capitalization of profits or other
items of stockholders' equity that the issuing company has decreed
during the term of the contract.
In the case of financial operations derived from capital referring to shares placed in
Stock exchanges concessioned in accordance with the Securities Market Law, as well as by those
referred to stock indexes that represent the aforementioned shares, provided that they are carried out in the
recognized markets referred to in sections I and II of article 16-C of the Tax Code of the
Federation, the result will be determined in accordance with article 20 of this Law.
Financial entities authorized in accordance with the Securities Market Law to act as
Stock market intermediaries involved in the disposals or operations to which the
The first paragraph of this article refers, they must calculate the profit or loss for the year.
The information regarding said calculation must be delivered to the taxpayer for purposes of paying the
income tax referred to in this article. In the event that a tax loss is generated in the
exercise, the stock market intermediaries must issue to the disposing individuals a
proof of such loss. For the purposes of delivering the information referred to in this paragraph,
Stock market intermediaries must issue the corresponding certificates by contract
intermediation, provided that they contain in detail all the information required for the
fulfillment of the obligations established in this article.
When the stock brokerage contract entered into between the taxpayer and the intermediary of the
stock market concludes before the end of the fiscal year in question, the intermediary
must calculate the profit or loss generated during the period in which the contract was in force in
the exercise and deliver the information referred to in the previous paragraph. When taxpayers change
intermediary of the stock market, they will be obliged to remit to the new intermediary, all the
information related to the contract, including disposals or operations referred to in the first

paragraph of this article that you have made during the fiscal year in question. The intermediaries of the stock market that carry out the transfer of a taxpayer's account must deliver to the stock market intermediary receiving the information on the average cost of the shares or securities acquired by the taxpayer updated on the date on which said transfer is made. The middle man of the stock market that receives the transfer of the account will consider said information for the calculation of the average cost of acquisition of the shares or securities when they are sold.

Taxpayers who carry out the disposals or operations referred to in the first paragraph of this article, through intermediation contracts they have with foreign financial entities that are not authorized under the Securities Market Law, must calculate the profit or tax loss for the year and, where appropriate, the corresponding tax, as well as having at the disposal of the tax authority the account statements in which the information necessary for the calculation is observed of the gains or losses derived from the disposals carried out in each of the months of the exercise in question.

In the event that the taxpayers referred to in the preceding paragraph replace an entity foreign financial institution through a stock market intermediary, they must send the new intermediary contracted all the information related to your contract, including disposals or operations to which refers to the first paragraph of this article made by said taxpayers, so that said intermediary carry out the calculation of the tax profit or loss for the year.

When taxpayers generate losses in the year due to disposals or operations to which referred to in this Section, they may reduce said loss only against the amount of the profit that if applicable, obtain the same taxpayer in the fiscal year or in the following ten for the disposals or operations referred to in the first paragraph of this article. The amount to be reduced by the losses to referred to in this paragraph may not exceed the amount of said earnings.

For the purposes of the preceding paragraph, losses will be updated for the period from the month in which they occurred and until the closing month of the same fiscal year. The part of the losses that is not decrease in a year will be updated for the period from the month of year end in which it was updated for the last time and until the last month of the fiscal year immediately prior to that in the it will decrease.

When the taxpayer does not reduce the tax loss during a fiscal year and may have done so in accordance with this article, you will lose the right to do so in subsequent exercises and even for the amount in which he could have made it.

Taxpayers must file a declaration for the profits obtained in accordance with this Section and make, where appropriate, the payment of the tax corresponding to the year, which must be delivered jointly to the annual statement referred to in article 150 of this law.

The Tax Administration Service through general rules may establish mechanisms that facilitate the calculation, payment and entirety of the tax referred to in this article.

Individuals who obtain profits derived from the sale of shares issued by investment companies specialized in retirement funds, when said disposal is registered in Stock exchanges concessioned under the terms of the Securities Market Law, will not pay the income tax referred to in this article.

The provisions of this article will not be applicable, so the tax must be paid and paid. in accordance with the other provisions applicable to the sale of shares provided for in this Title:

one.

To the sale of shares or titles that are not considered to be placed among the general public investor or the execution of operations referred to in sections I, II, III and IV of the this article, whose acquisition has not been made in recognized markets to which refer to sections I and II of article 16-C of the Federal Tax Code, with

Except for when they are sold on the authorized stock exchange, shares or titles that are consider placed, among the general investing public, as long as the securities that are disposed of, through one or more simultaneous or successive operations in a period of twenty-four months, do not represent in any case more than 1% of the shares in circulation of the company issuing the shares, and that in no case the transferor of the shares shares or securities framed in the assumptions contained in number 2 below.

In these cases, the transferor of the shares or titles will be obliged to provide the intermediary of the stock market that intervenes in the sale, the information

necessary to determine profit or loss on the operation.

two.
When the person or group of people, who directly or indirectly have 10% or more of the shares representing the capital stock of the issuing company, referred to in the Article 111 of the Securities Market Law, in a period of twenty-four months, dispose of 10% or more of the paid shares of the company in question, through one or more simultaneous or successive operations, including those carried out through Derivative financial operations or of any other analogous or similar nature. Neither will be applicable for the person or group of people who, having control of the station, dispose of through one or more simultaneous or successive operations in a period of twenty-four months, including those carried out through financial operations derivatives or of any other analogous or similar nature. For the purposes of this paragraph, will understand by control and group of people, those defined as such in article 2 of the Law of the Stock Market.

3.
When the sale of the shares takes place outside of the indicated exchanges, the carried out in them as registration operations or protected crossings or with any other denomination that prevent the persons who carry out the disposals from accepting offers more competitive than those they receive before and during the period in which they are offered for their sale, even if the National Banking and Securities Commission had given them the treatment of operations arranged on the stock market in accordance with article 179 of the Stock market.

Four.
In cases of merger or division of companies, for the shares that are sold and that have been obtained from the exchange made of the shares of the merged companies or splitter if the shares of the latter companies are in any of the assumptions indicated in the two previous numerals.

CHAPTER V
OF INCOME FROM THE ACQUISITION OF GOODS

Article 130. The following are considered income from the acquisition of goods:

I.
The donation.

II.
The treasures.

III.
Acquisition by prescription.

IV.
The assumptions indicated in articles 125, 160 and 161 of this Law.

V.
The constructions, installations or permanent improvements in real estate that, in accordance with the contracts by which its use or enjoyment was granted, are for the benefit of the owner. The income will be understood to be obtained at the end of the contract and in the amount that that date have the investments according to the appraisal carried out by a person authorized by the fiscal authorities.

In the case of fractions I to III of this article, the income will be equal to the appraisal value practiced per person authorized by the tax authorities. In the case indicated in section IV of this same article, the total difference mentioned in article 125 of the present Law.

Article 131. Individuals who obtain income from the acquisition of goods may carry out, To calculate the annual tax, the following deductions:

I.
Local and federal contributions, with the exception of income tax, as well as the notarial expenses incurred as a result of the acquisition.

II.
The other expenses incurred as a result of lawsuits in which the right to acquire.

III.
Payments made on the occasion of the appraisal.

IV.
The commissions and mediations paid by the acquirer.

Article 132. Taxpayers who obtain income from those indicated in this Chapter, will cover, as provisional payment on account of the annual tax, the amount resulting from applying the 20% rate on the income received, without any deduction. The provisional payment will be made through a declaration that They will be presented to the authorized offices within 15 days after obtaining the income.

In the case of the assumption referred to in section IV of article 130 of this Law, the term will be counted at from the notification made by the tax authorities.

In operations consigned in a public deed in which the value of the asset in question is determined by appraisal, the provisional payment will be made through a statement that will be presented within of the fifteen days following the date on which the deed or minute is signed. Notaries, brokers, Judges and other notaries, who by legal provision have notarial functions, will calculate the tax under their responsibility and they will find out through the aforementioned statement in the authorized offices and must issue a tax receipt, stating the amount of the operation, as well as the tax retained that was found out. Said notaries, within the fifteen days following the one in which it is signed The deed or minute no later than February 15 of each year, must be submitted to the offices authorized, the information established for that purpose by the Federal Tax Code regarding the operations carried out in the immediately preceding fiscal year.

CHAPTER VI
OF INTEREST INCOME

Article 133. Interest income is considered for the purposes of this Chapter, those established in article 8 of this Law and the others that according to it have the treatment of interest.

Interest treatment will be given to payments made by insurance institutions to insured persons or their beneficiaries, for the partial or total withdrawals made by said persons from the premiums paid, or their returns, before the risk or event covered by the policy, as well as the payments made to the insured or their beneficiaries in the case of insurance whose covered risk is the survival of the insured when in the latter case there is no meet the requirements of section XXI of article 93 of this Law and provided that the premium has been paid directly by the insured. In these cases, to determine the tax, the following:

From the premium paid, the part that corresponds to the risk insurance coverage of death and other accessories that do not generate salvage value and the result will be considered as investment contribution. Of the sum of the redemption value and the dividends to which the the insured or its beneficiaries, the sum of the updated investment contributions and the difference will be the real accrual interest. Investment contributions will be updated for the period understood from the month in which the premium in question was paid or from the month in which the made the last partial withdrawal referred to in the fifth paragraph of this article, as the case may be, and until the month in which the corresponding withdrawal is made.

The death insurance coverage will be the result of multiplying the difference that results from subtract from the amount insured due to death the mathematical reserve of risks in progress of the policy, by the probability of death of the insured on the policy anniversary date in the year that concerned. The probability of death will be that established by the National Insurance and Bonding Commission to determine the aforementioned reserve.

When partial withdrawals are paid before the cancellation of the policy, it will be considered that the amount that is withdrawn includes investment contributions and real interest. For these purposes it will be following:

I.

The partial withdrawal will be divided by the sum of the redemption value and the dividends to which it has right of the insured on the date of withdrawal.

II.

The real interest will be determined by multiplying the result obtained according to the fraction I of this article, for the amount of real interest determined on that same date as to the third paragraph of this article.

III.

To determine the amount of the investment contribution that is withdrawn, the result obtained according to section I, by the sum of the investment contributions updated determined on the date of withdrawal, in accordance with the third paragraph of this article. He amount of updated investment contributions withdrawn pursuant to this paragraph shall be will decrease the amount of the sum of the updated investment contributions that are determined in accordance with the third paragraph of this article.

The taxpayer must pay the tax on the real interest applying the tax rate average that corresponded to the same in the immediately previous years in which it has paid this tax to the one in which the calculation is made, without exceeding five. To determine the average tax rate referred to in this paragraph, the results expressed in per percent obtained from dividing the tax determined in each fiscal year by the taxable income of the same year, of the previous years in question in which the tax and the The result will be divided between the same number of exercises considered, without exceeding five. He tax resulting from this paragraph will be added to the tax corresponding to the fiscal year treat and will be paid jointly with the latter.

Interest will be considered for the purposes of this Chapter, the income of the contributions voluntary contributions, deposited in the sub-account of voluntary contributions of the individual account opened in the terms of the Law of the Retirement Savings Systems or in the individual account of the Savings for retirement under the terms of the Law of the Institute of Social Security and Services of the State workers, as well as those of the complementary contributions deposited in the account of complementary contributions under the terms of the Retirement Savings Systems Law.

For the purposes of the preceding paragraph, the cumulative real interest will be determined decreasing from Income obtained from the withdrawal made the updated amount of the contribution. The contribution to referred to in this paragraph will be updated for the period from the month in which said contribution and until the month in which the withdrawal in question is made.

Article 134. Individuals must accumulate real interests with their other income. perceived in the exercise.

In the case of interest paid by companies that are not considered members of the system financial under the terms of this Law and that derive from securities that are not placed among the great

investing public through authorized stock exchanges or widely marketable markets, the They will be accumulated in the year in which they accrue.

Real interest is considered the amount by which the interest exceeds the adjustment for inflation. For this effects, the inflation adjustment will be determined by multiplying the average daily balance of the investment generate interest, by the factor obtained by subtracting the unit from the quotient that results from dividing the National Consumer Price Index for the most recent month of the investment period, between the cited index corresponding to the first month of the period. When the calculation referred to in this paragraph is carried out for a period of less than a month or covers fractions of a month, the percentage increase of the cited index for said period or fraction of the month will be considered in proportion to the number of days for the the calculation is performed.

The average balance of the investment will be the balance obtained by dividing the sum of the daily balances of the investment between the number of days of the investment, without considering the accrued interest paid.

When the adjustment for inflation referred to in this precept is greater than the interest obtained, the result will be considered as loss. The loss may be reduced from the other income obtained

in the exercise, except for those referred to in Chapters I and II of this Title. The part of the loss that could not have been reduced in the year, can be applied, in the five years following until exhaustion, updated from the last month of the fiscal year in which it occurred and until the last month of the fiscal year in which it applies or since it was last updated and until the last month of the year in which it applies, as appropriate.

When the accrued interests are reinvested, they will be considered received, for the purposes of this Chapter, at the time they are reinvested or when they are available to the taxpayer, whichever comes first.

Article 135. Those who pay the interest referred to in article 133 of this Law, are obliged to withhold and pay the tax by applying the rate established by the Congress of the Union for the exercise in question in the Income Law of the Federation on the amount of capital that gives rise to the payment of interest, as a provisional payment. In the case of the interests indicated in the second paragraph of article 134 of the same, the withholding will be made at the rate of 20% on the nominal interest.

Individuals who only obtain cumulative income from those indicated in this Chapter, they may choose to consider the withholding made in the terms of this article as definitive payment, provided that said income corresponds to the year in question and does not exceed $ 100,000.00.

Article 136. Those who obtain the income referred to in this Chapter, in addition to the Obligations established in other articles of this Law, will have the following:

I.

Request your registration in the Federal Taxpayers Registry.

II.

Present an annual declaration in the terms of this Law.

III.

Preserve, in accordance with the provisions of the Federal Tax Code, the documentation related to income, withholdings and payment of this tax.

The provisions of this article will not be applicable to taxpayers who have chosen not to accumulate interest on your other income, in the terms of the second paragraph of article 135 of this law.

Those who pay the interest referred to in this Chapter must provide the Service of Tax Administration the information referred to in article 55 of this Law, even when they are not credit institutions.

CHAPTER VII
OF THE INCOME FROM THE OBTAINING OF PRIZES

Article 137. Revenues from the obtaining of prizes are those that derive from the celebration of lotteries, raffles, raffles, games with bets and contests of all kinds, legally authorized.

When the person who awards the prize pays on behalf of the taxpayer the tax that corresponds as withholding, the amount of tax paid on behalf of the taxpayer will be considered as income of those included in this Chapter.

The refund corresponding to the ticket that allowed to participate in the lotteries.

Article 138. The tax for lottery prizes, raffles, draws and contests, organized in national territory, it will be calculated by applying the rate of 1% on the value of the prize corresponding to each ticket or whole ticket, without any deduction, provided that the states do not tax a local tax the income referred to in this paragraph, or the established tax does not exceed 6%. The The tax rate referred to in this article will be 21%, in those states that apply a local income tax referred to in this paragraph, at a rate that exceeds the 6%.

The tax for the prizes of games with bets, organized in national territory, will be calculated applying 1% on the total value of the amount to be distributed among all the tickets that result awarded.

The tax that results in accordance with this article will be withheld by the people who make the payments and it will be considered as definitive payment, when whoever receives the income declares it being obliged to do so

in the terms of the second paragraph of article 90 of this Law. No withholding will be made.
This paragraph refers to when the income is received by the taxpayers indicated in Title II of this Law or the legal entities referred to in article 86 of this Law.
Natural persons who do not make the declaration referred to in the second paragraph of article 90 of this Law, they may not consider the withholding made in the terms of this article as payment definitive and must accumulate to their other income the amount of income obtained in the terms of this Chapter. In this case, the person who obtains the income may credit against the tax that is determined in the annual return, the withholding of federal tax that would have been made person who paid the prize in the terms of this precept.
Article 139. Those who deliver the prizes referred to in this Chapter, in addition to making the withholdings of this tax, will have the following obligations:
I.
Provide, to the people to whom they make payments for the concepts to which it refers this Chapter, tax receipt stating the amount of the operation, and the tax retained that was found out.
II.
Provide proof of income and tax receipt for prizes for which there is no is obliged to pay the tax in the terms of this Law.

III.
Preserve, in accordance with the provisions of the Federal Tax Code, the documentation related to the records, tax receipts and withholdings of this tax.

CHAPTER VIII
OF INCOME FROM DIVIDENDS AND IN GENERAL FROM EARNINGS DISTRIBUTED BY MORAL PERSONS

Article 140. Individuals must add to their other income, those received by dividends or profits. Said natural persons may credit, against the tax determined in your annual return, the income tax paid by the company that distributed the dividends or profits, provided that the person making the accreditation referred to in this paragraph considers as cumulative income, in addition to the dividend or profit received, the amount of income tax paid by said company corresponding to the dividend or profit received and also have the proof and the tax receipt referred to in section XI of article 76 of this Law. For these effects, the tax paid by the company will be determined by applying the rate of article 9 of this Law, the result of multiplying the dividend or profit received by the factor of 1.4286.
Notwithstanding the provisions of the preceding paragraph, individuals will be subject to a tax additional 10% on dividends or profits distributed by legal entities resident in Mexico. The latter will be obliged to withhold the tax when they distribute said dividends or utilities, and will find out together with the provisional payment of the corresponding period. The pay made in accordance with this paragraph will be final.
In the cases referred to in section III of this article, the tax that the person withholds moral will find out no later than the date on which the declaration of the corresponding exercise.
It is understood that the income is received by the owner of the security and, in the case of social shares, the person who appears as the owner of the same.
For the purposes of this article, dividends or distributed profits are also considered, the following:
I.
The interests referred to in articles 85 and 123 of the General Law of Companies Mercantile and profit shares that are paid in favor of bondholders or others, by mercantile companies resident in Mexico or by national companies of credit.
II.
Loans to partners or shareholders, except for those who meet the following requirements:

to)
That they are a normal consequence of the operations of the legal entity.
b)
That is agreed for a term of less than one year.
c)
That the agreed interest is equal to or higher than the rate set by the Income Law of the Federation for the extension of tax credits.
d)
That these agreed conditions are effectively met.

III.
Disbursements that are not deductible in accordance with this Law and benefit the shareholders of legal persons.
IV.
The omissions of income or purchases not made and improperly recorded.
V.
The tax utility determined, even presumptively, by the tax authorities.
SAW.
The modification to the tax profit derived from the determination of accumulative income and of deductions, authorized in transactions between related parties, made by said authorities.

CHAPTER IX
OF OTHER INCOME OBTAINED BY INDIVIDUALS

Article 141. Natural persons who obtain income other than those indicated in the chapters above, will consider them received in the amount in which at the time of obtaining them they increase their assets, except in the cases of income referred to in articles 143, section IV and 177 of this Law, in which case they will be considered received in the fiscal year in which the legal entities, entities, trusts, joint ventures, investment funds or any other legal entity, whose income is subject to preferential tax regimes, would accumulate them if they were subject to the Title II of this Law.
Article 142. It is understood that, among others, income under the terms of this Chapter is income following:
I.
The amount of debts forgiven by the creditor or paid by another person.
II.
Foreign exchange gain and interest from credits other than those indicated in the Chapter VI of Title IV of this Law.
III.
The benefits obtained on the occasion of the granting of bonds or guarantees, when are not provided by legally authorized institutions.
IV.
Those from all kinds of investments made in companies resident in the foreigner without permanent establishment in the country, when it is not about dividends or utilities referred to in section V of this article.
V.
Dividends or profits distributed by companies resident abroad. If reduction of capital or liquidation of companies resident abroad, the income will be determined by subtracting from the rebate amount per share the proven cost of acquisition of the share updated for the period from the month of the acquisition and until the one in which the reimbursement is paid. In these cases it will be applicable in what is conducive to article 5 of this Law.
Individuals who receive dividends or profits referred to in this section, in addition to accumulate them for the purpose of determining the payment of income tax to which are bound by this Title, they must additionally find out, the tax on the income that is caused by multiplying the rate of 10%, to the amount to which they are entitled

of the dividend or profit actually distributed by the resident abroad, not including the amount of the tax withheld that may have been made. The payment of this tax It will be final and must be informed no later than the 17th of the following month to the one in which the dividends or profits were received.

SAW.
Those derived from acts or contracts by means of which, without transmitting the rights respective, the exploitation of concessions, permits, authorizations or contracts granted by the Federation, the federative entities and the municipalities, or the rights covered by pending applications.

VII.
Those that come from any act or contract entered into with the surface company for the exploitation of the subsoil.

VIII.
Those from the participation in the products obtained from the subsoil per person different from the concessionaire, operator or surface operator.

IX.
Default interest, compensation for damages and income derived from criminal or conventional clauses.

X.
The proportional part that corresponds to the taxpayer of the distributable remainder that determined by the legal entities referred to in Title III of this Law, provided that no would have paid the tax referred to in the last paragraph of article 79 of the same Law.

XI.
Those who receive copyright, people other than this one.

XII.
The cumulative amounts in the terms of section II of article 185 of this Law.

XIII.
The amounts that correspond to the taxpayer in his capacity as joint owner or trustee of a real estate for lodging, granted in administration to a third to use it to host people other than the taxpayer.

XIV.
Those from derivative financial operations and financial operations to which refer to Articles 16-A of the Federal Tax Code and 21 of this Law. For these effects will be in accordance with the provisions of article 146 of this law.

XV.
The estimated income in the terms of section III of article 91 of this Law and the determined, even presumptively by the tax authorities, in cases where proceed in accordance with tax laws.

XVI.
The amounts paid by the insurance institutions to the insured or their beneficiaries, that are not considered interest or compensation referred to in the fraction XXI of article 93 and article 133 of this Law, regardless of the name under which appointed, provided that the premium has been paid by the employer, as well as those that correspond to the surplus determined in accordance with the second paragraph of section XXI of Article 93 of this Law. In this case, the insurance institutions must carry out a withholding applying the 20% rate on the amount of the amounts paid, without deduction any and issue a tax receipt stating the amount of the operation, as well as the withheld tax that was learned.
Amended paragraph DOF 11-18-2015
When people are not required to file an annual return, the withholding made it will be considered as the final payment. When such persons choose to present statement of the year, will accumulate the amounts referred to in the previous paragraph to their other income, in which case they may credit against the tax that results in their charge, the amount of the withholding made in the terms of the previous paragraph.

XVII.
Those from the royalties referred to in article 15-B of the Tax Code of the Federation.

XVIII. Income from personal retirement plans or from the contributions subaccount voluntary referred to in section V of article 151 of this Law, when they are received without that the taxpayer is in cases of disability or inability to perform paid work, in accordance with social security laws, or without having arrived At the age of 65, for these purposes the total amount of the contributions made to said personal retirement plan or to the subaccount of voluntary contributions that have been deducted in accordance with article 151, section V of this Law, updated, as well as the real interests accrued during all the years of the investment, updated. To determine the tax for these income, the following:

to)
The income will be divided by the number of years elapsed between the opening date of the personal retirement plan and the date on which the income is obtained, without in any case exceed five years.

b)
The result obtained according to the previous fraction will be the part of the income that will be added to the other accumulated income of the taxpayer in the year treat and will be calculated, in the terms of this Title, the tax that corresponds to the taxable income.

c)
For the part of the income that is not accumulated according to the previous fraction, the tax rate that corresponds in the year in question to all of the Cumulative income of the taxpayer and the tax that results will be added to that of the cited exercise.

When more than five years have elapsed since the plan's opening date retirement staff or voluntary contributions subaccount and the date it is obtained income, the taxpayer must pay income tax applying the tax rate average tax that corresponded to it in the five immediately preceding fiscal years to the one in which the calculation is made. To determine the average tax rate at which This paragraph refers, the results expressed in percent obtained will be added. to divide the tax determined in each year in which this tax has been paid between the taxable income of the same year, of the five previous years and the result it will be divided by five. The tax resulting from this paragraph will be added to the tax corresponding to the year in question and will be paid jointly with the latter.

Article 143. In the case of exchange gain and the interests referred to in this Chapter, will be to the following rules:

I.
Any perception obtained by the creditor will be understood as applied first to interests overdue, except in cases of judicial adjudication for the payment of debts in which proceed as follows:

to)
If the creditor receives assets from the debtor, the tax will be covered on the total of the interest due, provided that its value reaches to cover the capital and those mentioned interests.

b)
If the assets only cover the principal owed, the tax on the assets will not be incurred. interests when the creditor declares that it does not reserve rights against the debtor for unpaid interest.

c)
If the award is made to a third party, past due interest is the amount that
The result of subtracting from the amounts received by the creditor, the capital owed, always
that the creditor does not reserve rights against the debtor.
For the purposes of this fraction, the tax authorities may take as the value of the
goods that of the appraisal that they order to practice or the value that has served as the basis for the first
auction.

II.
The total or partial forgiveness of the capital or interest owed, when the creditor does not
reserves rights against the debtor, gives rise to the payment of the tax by the debtor
on principal and interest forgiven.

III.
When they come from credits or loans granted to residents in Mexico, they will be
accumulative when collected in cash, goods or services.

IV.
When they come from deposits made abroad, or from credits or loans
granted to residents abroad, will be cumulative as they accrue.

V.
In the case of credits, debts or operations that are denominated in
investment units, both interest and the adjustment made to the
principal because it is named in these units.
The interests received in the terms of this article, except those indicated in section IV of the
The same, they will be cumulative in the terms of article 134 of this Law. When in terms of article
Once the inflation adjustment is greater than the interest obtained, the result will be considered as
lost.
The loss referred to in the preceding paragraph, as well as the exchange loss that may be obtained
the taxpayer, may decrease the accumulative interest received in the terms of this
Chapter in the year in which it occurs or in the four years after the one in which it was
suffered the loss.
If the taxpayer does not reduce the losses referred to in the previous paragraph in one year, from other
exercises, being able to do it according to this article, you will lose the right to do it in exercises
subsequent up to the amount in which he could have made it.
For the purposes of this Chapter, the amount of the exchange loss or that derived from the difference to
referred to in the third paragraph of this article, which is not reduced in one year, will be updated
multiplying it by the update factor corresponding to the period from the first
month of the second half of the fiscal year in which it was obtained and until the last month of the same fiscal year. The
part of these losses from previous years already updated pending reduction against interest
or against the exchange gain, it will be updated multiplying it by the update factor
corresponding to the period from December of the year in which it was updated
for the last time and until December of the fiscal year immediately prior to that in which it will be applied.
In the case of the interests referred to in section IV of this article, the interest will accrue
nominal and the provisions of article 44 of this Law will be followed; for the purposes of calculating the adjustment by
inflation referred to in said precept, debts will not be considered.

Article 144. Taxpayers who obtain income from those indicated in Article 143 of this
Law, by the same they will make two semi-annual provisional payments on account of the annual tax
Except for those included in section IV of the aforementioned article. Said payments will be found out in the

months of July of the same year and January of the following year, applying to accumulated income
obtained in the semester, the rate that is determined based on the rate of article 96 of this
Law, adding the amounts corresponding to the columns relating to the lower limit, upper limit and
fixed fee, which in the terms of said article result for each of the months included in the

semester for which the payment is made, being able to credit, where appropriate, against the tax in charge, the withholdings that have been made in the period in question. The tax authorities will carry out the arithmetic operations provided for in this paragraph and will publish the corresponding rate in the newspaper Official of the Federation.

When the income referred to in this article is obtained from payments made by people to referred to in Titles II and III of this Law, said persons must retain as provisional payment the amount that results from applying to the amount of interest and accumulated exchange gain, the rate maximum to be applied on the excess of the lower limit established by the tariff contained in the Article 152 of this Law.

The people who make the withholding in the terms of this article, must provide the taxpayers proof of withholding. Said withholdings must find out, where appropriate, together with those indicated in article 96 of the Law itself.

Article 145. Taxpayers who sporadically obtain income from those indicated in this Chapter, except those referred to in articles 143 and 177 of this Law, will cover as payment provisional on account of the annual tax, the amount that results from applying the 20% rate on the income received, without any deduction. The provisional payment will be made by means of a declaration that they will present before the authorized offices within 15 days after obtaining the income.

Taxpayers who periodically obtain income from those indicated in this Chapter, except Those referred to in articles 143 and 177 of this Law, will make monthly provisional payments on account of the annual tax, no later than the 17th day of the month immediately after the one to which the corresponding payment, by means of a declaration that they will present before the authorized offices. The pay It will be determined by applying the rate of article 96 of this Law to the income obtained in the month, without any deduction; Against said payment, the amounts withheld in the terms of the next paragraph.

When the income referred to in this Chapter, except those referred to in article 143 of this Law, are obtained by payments made by the legal entities referred to in Title II of this Law, said persons must retain as provisional payment the amount resulting from applying the 20% of the amount thereof, without any deduction, having to provide taxpayers and tax receipt stating the operation, as well as the tax withheld; said withholdings they must find out, where appropriate, together with those indicated in article 96 of the Law itself.

In the event of the income referred to in section X of article 142 of this Law, the persons morales will retain, as provisional payment, the amount resulting from applying the maximum rate for be applied on the excess of the lower limit established by the rate contained in article 152 of the same on the amount of the distributable remainder, which will be found together with the declaration indicated in article 96 of this Law or, where appropriate, on the dates established for it, and will provide taxpayers with the tax receipt stating the amount of the operation, as well as the tax withheld.

In the case of the income referred to in section XII of article 142 of this Law, the persons who make the payments must retain as provisional payment the amount that results from applying on the cumulative amount, the maximum rate to be applied on the excess of the lower limit established by the rate contained in article 152 of this Law.

Taxpayers may request that the amount of the provisional payment referred to in the previous paragraph, provided that they comply with the requirements that the Service of Tax Administration through general rules.

The persons who make the withholdings referred to in the third, fourth and fifth paragraphs of this article, as well as the credit institutions before which personal accounts are established For the savings referred to in article 185 of this Law, they must file a declaration before the authorized offices, no later than February 15 of each year, providing the information corresponding to the people who had withholdings in the calendar year above, having to clarify in the case of credit institutions, the amount that corresponds to the withdrawal made from the aforementioned accounts.

When the people who make the payments referred to in section XI of article 142 of this Law, pay the taxpayer, in addition, income of those indicated in Chapter I of this Title, the Income referred to in the aforementioned section XI will be considered as wages for the purposes of this Title.

In the case of income referred to in section XIII of article 142 of this Law, the persons
who manage the real estate in question, must withhold for the payments made to the
condominium owners or trustees, the amount that results from applying on the amount thereof, the rate
maximum to be applied on the excess of the lower limit established by the tariff contained in the
Article 152 of this Law; Said withholdings must be found out, where appropriate, together with the
indicated in article 96 of the same and will have the character of definitive payment.
The taxpayers referred to in the preceding paragraph may choose to accumulate the income to which
said paragraph refers to other income. In this case, they will accumulate the amount that results from
multiply the amount of income actually obtained for this concept once the
corresponding retention, by the factor 1.4286. Against the tax that is determined in the declaration
annual, natural persons may credit the amount that results from applying on the income
cumulative that is determined in accordance with this paragraph, the maximum rate to be applied on the surplus
of the lower limit established by the rate contained in article 152 of this Law.
When the royalties referred to in section XVII of article 142 of this Law are obtained by
payments made by the legal entities referred to in Title II thereof, said persons
morals must make the withholding applying on the amount of the payment made, without deduction
any, the maximum rate to be applied on the excess of the lower limit established by the rate
contained in article 152 of this Law, as provisional payment. Said retention must be informed, in its
case, together with those indicated in article 96 of this Law. Whoever makes the payment must
provide taxpayers with tax receipt stating the amount of the operation, as well as
the tax withheld.
Article 146. In the case of the income referred to in section XIV of article 142 of this Law,
interest and profit or loss, accumulative or deductible, in financial operations derived from
debt and capital, as well as in financial operations, will be determined in accordance with the provisions of
Articles 20 and 21 of this Law, respectively.
Brokerage houses or credit institutions involved in financial operations
derivatives referred to in article 16-A of the Federal Tax Code, or, failing that, the
persons who make the payments referred to in this article must retain as provisional payment the
amount obtained from applying the 25% rate on the interest or accumulated profit that results
of the operations carried out during the month, less deductible losses, where applicable, of
the other operations carried out during the month by the natural person with the same institution or
person. These institutions or persons must provide the taxpayer with tax receipt in the

stating the amount of the operation, as well as the tax withheld and they will find out the tax withheld
monthly, no later than the 17th day of the month following the one in which the withholding was made,
in accordance with article 96 of this Law. You will not be obliged to make the withholding referred to
this paragraph in the case of financial operations derived from capital that are carried out in the
recognized markets referred to in sections I and II of article 16-C of the Tax Code of the
Federation.
For the purposes of the payment and the entire tax on the gains obtained by natural persons
from financial operations derived from capital referred to shares placed on stock exchanges
of securities concessioned in accordance with the Securities Market Law, as well as those referring to
Stock indices that represent the aforementioned shares, provided they are carried out in the markets
recognized in sections I and II of article 16-C of the Federal Tax Code,
The provisions of article 129 of this Law shall apply, without the withholding to which it refers must be made.
the previous paragraph.
When, in the reference operations, the loss for individuals exceeds the gain or
to the interest obtained by it in the same month, the difference may be reduced from the earnings or the
interest, in the following months that remain for the year, without updating, until exhausted, and always
that has not been previously diminished.
For the purposes of this article, it is understood that the profit obtained is that which is made at the
time of maturity of the derivative financial transaction, regardless of the exercise of the
rights established in the same operation, or when an operation contrary to the original is registered
contracted so that it is canceled. The loss generated will be that corresponding to
operations that have expired or canceled in the terms described above.
Credit institutions, brokerage houses or people involved in operations

financial derivatives, must have an annual report available to the tax authorities where
the profit or loss obtained, for each operation, for each of the
taxpayers natural persons, as well as the amount of the withholding made, the name, code of the
Federal Taxpayers Registry, Unique Population Registry Code, of each of them.
The earnings obtained by the taxpayer must be accumulated in their annual return, and may
reduce them with the losses generated in said operations for the corresponding year and until
for the amount of profits. Against the tax that is in their charge, they may credit the tax
that they had been retained in the exercise. The provisions of this paragraph will also be applicable with respect to
of the financial operations referred to in article 21 of this Law.

CHAPTER X
OF THE REQUIREMENTS OF THE DEDUCTIONS

Article 147. The deductions authorized in this Title for individuals who obtain
income from Chapters III, IV and V of this Title, must meet the following requirements:

I.
That they are strictly essential to obtain the income for which you are
obliged to pay this tax.

II.
That when this Law allows the deduction of investments, proceed in the terms of the
Article 149 of the same. In the case of financial leasing contracts, the
to the provisions of article 38 of this Law.

III.
That they are subtracted only once, even when they are related to obtaining various
income.

IV.
Be protected with the tax receipt and that the payments whose consideration exceeds
$ 2,000.00, made by electronic transfer of funds from open accounts
on behalf of the taxpayer in institutions that make up the financial system and the
entities authorized for this purpose by Banco de México; check nominative account
of the taxpayer, credit card, debit, services, or through the so-called
electronic purses authorized by the Tax Administration Service.
The payments that in the terms of this fraction must be made by check
nominative of the taxpayer, may also be carried out through account transfers in
credit institutions or brokerage houses of the taxpayer himself.
The tax authorities may release from the obligation to pay outlays in the
means established in the first paragraph of this section, when they are carried out in
populations or in rural areas without financial services.
Payments are made by nominative check must contain, the key in the registry
federal taxpayers of the issuer, as well as on the face of the same the expression
"for payment to the beneficiary's account".

V.
That they are duly registered in accounting.

SAW.
That the premium payments for insurance or bonds are made in accordance with the laws of the matter and
correspond to concepts that this Law indicates as deductible or that in other laws are
establish the obligation to contract them and provided that, in the case of insurance, during the
validity of the policy no loans are granted by the insurer, to person
any, with a guarantee of the sums insured, the premiums paid or the reserves
maths.

VII.
That the obligations established in this Law regarding retention and entire
of taxes paid by third parties or that, where appropriate, a copy of the
documents stating the payment of said taxes. In the case of payments abroad,
They can only be deducted as long as the taxpayer provides the information to which it is
required under the terms of article 76, section VI of this Law.

Payments that at the same time are income in the terms of Chapter I of Title IV, of this Law,
can be deducted provided that the outlays for remuneration, the
corresponding withholdings and local tax deductions for wages and in general
for the provision of a respective independent personal service, evidenced by proof
tax and compliance with the obligations referred to in article 99, sections I, II and V of the
itself, as well as the provisions that, where appropriate, regulate the subsidy for employment and
taxpayers comply with the obligation to register workers in the Institute
Mexican Social Security when they are obliged to do so, in the terms of the laws of
social Security.

VIII.

That when carrying out the corresponding operations or at the latest on the last day of the fiscal year,
meet the requirements established by this Law for each deduction in particular.
Only the tax receipt referred to in the first paragraph of section IV of this
article, this is obtained no later than the day on which the taxpayer must present his
declaration of the fiscal year and the date of issuance of the tax receipt must correspond
to the fiscal year in which the deduction is made. In the case of informative returns to

referred to in articles 76 of this Law and 32, sections V and VIII of the
Added Value, these must be submitted within the deadlines established for that purpose in the aforementioned
Article 76 and have the corresponding tax receipts from that date.

IX.

That they have been effectively disbursed in the exercise in question. Are considered
effectively disbursed when the payment has been made in cash, through transfers
of accounts in credit institutions or brokerage houses, in services or in other goods that do not
are credit titles. In the case of payments by check, it will be considered effectively
disbursed on the date it has been collected or when taxpayers
transmit checks to a third party, except when such transmission is in proxy.
Likewise, they are considered effectively disbursed when the taxpayer delivers titles of
credit subscribed by a different person. It is also understood that it is effectively disbursed
when the interest of the creditor is satisfied by any form of extinction of the
obligations.
When the payments referred to in the previous paragraph are made by check, the deduction is
will be carried out in the fiscal year in which it is charged, provided that the date entered in the
tax receipt that has been issued and the date on which said
check no more than four months have elapsed, except when both dates
correspond to the same exercise.
It is presumed that the subscription of credit instruments by the taxpayer, other than the check,
constitutes a guarantee of payment of the price or consideration agreed for the activity
business or professional service. In these cases, payment will be deemed received
when it is actually carried out, or when taxpayers transmit to a third party the
titles of credit, except when said transmission is in proxy.
In the case of interest paid in the years prior to the one in which the
exploitation of the leased assets, these may be deducted, proceeding
as follows:
The interests paid for each month of the fiscal year corresponding to each of the
unproductive years, subtracting, where appropriate, the annual deductible inflation adjustment from
referred to in article 44 of this Law. The sum obtained for each unproductive exercise
will be updated with the corresponding update factor from the last month of the
first half of the year in question and until the last month of the first half of the
year in which the asset or assets in question begin to produce income.
The updated interest for each of the years, calculated in accordance with paragraph
above, they will be added and the result thus obtained will be divided by the number of years
unproductive. The quotient obtained will be added to the interest charged on each one
of the productive years and the result thus obtained will be the amount of deductible interest in
the exercise in question.
In the years following the first productive year, the quotient obtained in accordance with paragraph

above will be updated from the last month of the first half of the fiscal year in which it began
to have income and until the last month of the first half of the fiscal year in which they are deducted.
This procedure will be carried out until the total of said interests is amortized.

X.

That the declared acquisition cost or the interests derived from credits received by
the taxpayer, correspond to the market. When they exceed the market price, no
the excess will be deductible.

XI.

That in the case of investments, no tax effects are given to their revaluation.

XII.

That in the case of acquisition of imported goods, it is verified that the
legal requirements for final importation. It will be considered as the amount of said
acquisition that has been declared on the occasion of importation.

XIII.

That are deducted as accrued exchange losses from debts or
credits in foreign currency.

The amount of the annual deductible inflation adjustment in the terms of the previous paragraph, is
determined in accordance with the provisions of article 44 of this Law.

XIV.

That when the payments whose deduction is intended, are made to taxpayers that cause the
value added tax, said tax is transferred expressly and separately in the
tax receipt.

XV.

That in the case of payments made for salaries and in general for the benefit
of a personal service subordinate to workers who are entitled to the subsidy for the
employment, effectively the amounts that correspond to said subsidy are delivered
its workers and compliance with the requirements referred to in the precepts that, in
where appropriate, regulate the employment subsidy, except when it is not required to do so in the
terms of the cited provisions.

Article 148. For the purposes of this Chapter, the following will not be deductible:

I.

Payments for income tax paid by the taxpayer or third parties or those of
contributions in the subsidized part or that originally correspond to third parties, according to
to the relative provisions, except in the case of contributions paid to the Institute
Mexican Social Security in charge of employers.

Neither will the amounts from the subsidy for employment that
deliver the taxpayer, in his capacity as withholding agent, to the people who provide services
subordinate personnel or accessories of contributions, except for surcharges
that the taxpayer has actually paid, including through compensation.

II.

Investments in residential houses, in dining rooms that by their nature are not
disposition of all company workers, in airplanes and boats, who do not
have a concession or permission from the Federal Government to be exploited commercially or
payments for the use or temporary enjoyment of said assets.

III.

In no case will investments or payments for the use or temporary enjoyment of
automobiles.

IV.

Donations and representation expenses.

V.

Sanctions, compensation for damages or conventional penalties. The
Compensation for damages and conventional penalties may be deducted when
the Law imposes the obligation to pay them due to risks created, responsibility
objective, fortuitous event, force majeure or by acts of third parties, unless the damages and
damages or the cause that gave rise to the conventional penalty, was originated by fault

attributable to the taxpayer.

SAW.

Salaries, commissions and fees, paid by whoever grants the use or temporary enjoyment of real estate in a calendar year, in the amount exceeding, as a whole, the 10% of the annual income obtained by granting the temporary use or enjoyment of goods estate.

VII.

The interests paid by the taxpayer that correspond to investments that are not are deriving accumulative income for which this deduction can be made.

In the case of capital borrowed for the acquisition of investments or the realization of expenses or when investments or expenses are made on credit, and said investments or expenses are not deductible for the purposes of this Law, the interests that are derive from capital borrowed or from credit operations, they will not be deductibles. If the investments or expenses were partially deductible, the interests only will be deductible in that proportion, even those determined in accordance with the provisions of the Article 44 of this Law.

For the purposes of the provisions of this section, interest payments are the amounts that for taxes, duties or that for any other concept are paid for account of who obtains the interest, or any other payment, in cash or in kind, that is made for any concept to whoever receives the interest, provided that said payment derives from same contract that gave rise to the payment of interest.

VIII.

Payments for value added tax or special tax on production and services that the taxpayer had performed and that which had been transferred.

The provisions of this section will not apply, when the taxpayer does not have the right to accreditation of the aforementioned taxes that have been transferred or that are had paid for the importation of goods or services, which correspond to deductible expenses or investments in the terms of this Law.

Nor will the value added tax or the special tax on production and services, transferred to the taxpayer or the one that he had paid on the occasion of the importation of goods or services, when the expenditure that gave rise to the transfer or payment is not deductible in the terms of this Law.

IX.

Losses derived from the disposal, as well as fortuitous events or force majeure, of the assets whose investment is not deductible in accordance with the provisions of this Law.

The loss derived from the sale of securities will not be deductible either, provided that are among those who are placed among the general investing public, in accordance with the rules general issues issued by the Tax Administration Service.

X.

Expenses incurred in relation to investments that are not deductible in accordance with this Title.

XI.

Losses obtained in derivative financial operations and operations referred to in article 21 of this Law, when they are celebrated with individuals or legal entities resident in Mexico or abroad, who are related parties in the terms of Article 90 of this Law, when the agreed terms do not correspond to the that have been agreed with or between independent parties in comparable operations.

Fraction amended DOF 11-18-2015

XII.

Consumption in bars or restaurants. Neither will expenses in dining rooms be deductible that by their nature are not available to all company workers and even

when they are, they exceed an amount equivalent to a general daily minimum wage of the taxpayer's geographic area for each worker who makes use of them and for each day the service is provided, in addition to the recovery fees paid by the worker for this concept.
The limit established by this fraction does not include expenses related to the provision of dining room service as they are, the maintenance of laboratories or specialists who study the quality and suitability of the food served in the dining rooms referred to in the paragraph previous.

XIII.
Payments for customs services, other than customs broker fees and expenses incurred by said agents or the legal entity constituted by said agents customs under the terms of the Customs Law.

XIV.
Payments of initial amounts for the right to acquire or sell, goods, currency, shares or other securities that are not listed on recognized markets, in accordance with established by article 16-C of the Federal Tax Code, and that there was no exercised, provided that they are contracting parties that are related in the terms of Article 179 of this Law.

XV.
The restitution made by the borrower for an amount equivalent to the rights assets of the securities received on loan.

XVI.
The amounts that have the character of participation in the taxpayer's profit or are conditional on obtaining it, whether they correspond to workers, members of the board of directors, bondholders or others.

Article 149. Investments whose deduction is authorized by this Title, except those regulated by the Chapter II Sections I or II thereof, may only be deducted through the annual application on the amount of the same and until reaching this limit, of the following per hundred:

I.
5% for constructions.

II.
10% for installation costs.

III.
30% for electronic computer equipment, consisting of a machine or group of machines interconnected units containing input, storage, computing, control and output units, using electronic circuits in the main elements to run arithmetic or logical operations automatically through instructions programmed, stored internally or controlled externally, as well as for the peripheral equipment of said computer equipment, such as optical disc drives, printers, optical readers, plotters, backup units, code readers bars, digitizers, external storage drives, as well as monitors and keyboards connected to a computer equipment.

IV.
10% for equipment and tangible personal property, not included in the previous sections.

When the taxpayer disposes of the assets or when they are no longer useful to obtain the Income, will deduct, in the calendar year in which this occurs, the part not yet deducted. In the case in that the assets are no longer useful to obtain income, the taxpayer must submit notice to the tax authorities and keep a weight in their records without deduction. The provisions of this paragraph It is not applicable to the cases indicated in article 31 of this Law.

The amount of the investment will be determined in accordance with the provisions of the second paragraph of the Article 31 of this Law.

When the investment amount is higher than the market value of the goods or the appraisal that
order to practice or practice the tax authorities, the lower value will be taken for the purposes of the
deduction.
The deduction of investments referred to in this article will be updated in the terms of the
seventh paragraph of article 31 of this Law and applying the provisions of the first, fifth and sixth paragraphs
and eighth of the same article.
When it cannot be separated from the cost of the property, the part that corresponds to the constructions,
20% of the total will be considered as cost of the land.

CHAPTER XI
OF THE ANNUAL DECLARATION

Article 150. Individuals who obtain income in a calendar year, with the exception of
the exempt and those for which a definitive tax has been paid, are obliged to pay their
annual tax through a declaration that they will present in the month of April of the following year, before the
authorized offices.
Individuals may choose not to present the declaration referred to in the previous paragraph.
that they only obtain cumulative income in the year for the concepts indicated in the
Chapters I and VI of this Title, the sum of which does not exceed $ 400,000.00, provided that the income from
concept of real interest does not exceed $ 100,000.00 and on said income the
withholding referred to in the first paragraph of article 135 of this Law.
In the declaration referred to in the first paragraph of this article, taxpayers who in the
year that is declared have obtained total income, including those for which there is no
obliged to pay this tax and for which the final tax was paid, exceeding $ 500,000.00
They must declare all their income, including those for which they are not obliged to pay
of this tax in the terms of sections XVII, XIX, subsection a) and XXII of article 93 of this Law and
for which definitive tax has been paid in the terms of article 138 of the same.
Taxpayers who obtain income from the provision of a subordinate personal service,
They will be in accordance with the provisions of article 98 of this Law.
Article 151. Individuals residing in the country who obtain income from those indicated in
this Title, to calculate their annual tax, they may make, in addition to the deductions authorized in
each Chapter of this Law that correspond to them, the following personal deductions:
I.
Payments for medical, dental and professional service fees related to
psychology and nutrition provided by people with a legally issued professional title and
registered by the competent educational authorities, as well as hospital expenses,
made by the taxpayer for himself, for his spouse or for the person with whom he lives in
concubinage and for their ascendants or descendants in a straight line, provided that said
persons do not receive during the calendar year income equal to or greater than the
resulting from calculating the general minimum wage of the taxpayer's geographic area
raised per year, and are made by nominative check of the taxpayer, transfers
electronic funds, from accounts opened in the name of the taxpayer in institutions

that make up the financial system and the entities authorized by the Banco de
Mexico or by credit, debit, or service card.
Amended paragraph DOF 11-30-2016
Tax authorities may release from the obligation to pay outlays through
the means established in the previous paragraph, when they are carried out in towns
or in rural areas without financial services.
For the purposes of the previous paragraph, the payments made by
medical, dental or nursing fees, for tests, clinical studies or prosthetics,
hospital expenses, purchase or rental of devices for the establishment or rehabilitation of the
patient, derived from the disabilities referred to in article 477 of the Federal Law on
Work, when the corresponding certificate or proof of incapacity is available
issued by public institutions of the National Health System, or those derived from
a disability in terms of the provisions of the General Law for the Inclusion of
People with Disabilities and the certificate of recognition and qualification of

disability issued by the aforementioned public institutions in accordance with this last Law.
provided in this paragraph will not be subject to the limit established in the last paragraph of this Article.
Paragraph added DOF 11-18-2015
In the case of temporary disability or partial permanent disability, or of
disability, the deduction referred to in the previous paragraph will only be applicable when said disability or disability is equal to or greater than 50% of normal capacity.
Paragraph added DOF 11-18-2015
For the purposes of the deduction referred to in the second paragraph of this section, the
The corresponding digital tax receipt must contain the specification that the
expenses covered by it are directly related to the care of the
disability or disability in question. Additionally, the Administration Service
Tax, through general rules, may establish other requirements that must be
contain the digital tax receipt online.
Paragraph added DOF 11-18-2015

II.

Funeral expenses where they do not exceed the general minimum wage for the area geographical area of the taxpayer raised per year, made for the persons indicated in the preceding fraction.

III.

Non-onerous or remunerative donations that satisfy the requirements set forth in this Law and the general rules established by the Administration Service for this purpose Tax and that are granted in the following cases:

to)

To the Federation, to the federative entities or the municipalities, to their organisms decentralized that are taxed in accordance with Title III of this Law, as well as the international organizations of which Mexico is a full member, always that the purposes for which they were created correspond to the activities for which they are You may be authorized to receive tax deductible donations.

b)

To the entities referred to in the sixth paragraph of article 82 of this Law.

c)

To the entities referred to in articles 79, section XIX and 82 of this Law.

d)

The legal entities referred to in sections VI, X, XI, XX and XXV of the Article 79 of this Law and that they comply with the requirements established in Article 82 of the same Law.

and)

To associations and civil societies that grant scholarships and meet the requirements of article 83 of this Law.

F)

To company school programs.

The Tax Administration Service will publish in the Official Gazette of the Federation and will give know on their website the data of the institutions to which they refer subsections b), c), d) and e) of this fraction that meet the aforementioned requirements.

In the case of donations granted to educational institutions, they will always be deductible that are public establishments or owned by individuals who have authorization or recognition of official validity of studies under the terms of the General Education Law, are used for the acquisition of investment goods, scientific research or development of technology, as well as administrative expenses up to the amount, in the latter case, that indicate the Regulations of this Law; they are non-onerous or remunerative donations, in accordance with the general rules determined by the Ministry of Public Education, and said institutions have not distributed surpluses to their partners or members in the last five years.

The total amount of the donations to which this fraction refers will be deductible up to one

amount that does not exceed 7% of the accumulated income that serves as the basis for calculating the income tax payable by the taxpayer in the fiscal year immediately prior to that in which the deduction is made, before applying the deductions referred to in the this article. When donations are made in favor of the Federation, of the entities states, municipalities, or their decentralized agencies, the deductible amount does not may exceed 4% of the accumulated income referred to in this paragraph, without In no case the limit of the deduction in the case of these donations, and those made to different authorized donees, exceeds the 7% quoted.

When donations are granted between related parties, the donee may not contract with its related party that made the donation, the provision of services, the disposal, or the Granting of use or enjoyment of goods. Otherwise, the donor must consider the amount of the deduction made for the corresponding donation as a cumulative income for purposes of calculating income tax, updated from the date of date the deduction was applied and until the moment when its accumulation.

IV.

The real interest actually paid in the financial year for mortgage loans destined to the acquisition of their house room contracted with the member institutions of the financial system, provided that the total amount of credits granted by said property does not exceed seven hundred and fifty thousand investment units. For this efects, the amount in which the interest effectively paid in the year exceed the annual inflation adjustment for the same year and shall determine by applying the provisions of the third paragraph of article 134 of this Law, for the corresponding period.

The members of the financial system, referred to in the preceding paragraph, must issue tax receipt stating the amount of real interest paid by the taxpayer in

the exercise in question, in the terms established in the rules that for this purpose issued by the Tax Administration Service.

V.

Complementary retirement contributions made directly to the sub-account of Complementary retirement contributions, under the terms of the Savings Systems Law for Retirement or personal retirement plan accounts, as well as contributions voluntary contributions made to the sub-account of voluntary contributions, provided that in the latter If said contributions meet the permanence requirements established for the retirement plans according to the second paragraph of this section. The amount of the deduction to which referred to, this fraction will be up to 10% of the taxpayer's cumulative income in the year, without said contributions exceeding the equivalent of five minimum wages general taxpayer geographic area raised per year.

For the purposes of the preceding paragraph, personal retirement plans are considered those investment accounts or channels, which are established for the sole purpose of receiving and managing resources destined exclusively to be used when the holder reaches the age of 65 years or in cases of disability or incapacity of the holder to carry out personal work paid in accordance with social security laws, provided they are managed in individualized accounts by insurance institutions, credit, brokerage houses, retirement fund managers or operating companies of investment funds with authorization to operate in the country, and provided they obtain prior authorization from the Tax Administration Service. In the event that the plans retirement personnel are hired collectively, each one must be identified of the natural persons that make up said plans, in addition to complying with the requirements For this purpose, the Tax Administration Service establishes through rules of a nature general. In these cases, each natural person will be subject to the amount of the deduction to which refers to the previous paragraph.

Amended paragraph DOF 11-18-2015, 11-30-2016

When the resources invested in the supplementary retirement contributions subaccounts, in sub-accounts of voluntary contributions or in personal retirement plans, as well as

the returns they generate are withdrawn before the requirements are met
established in this section, the withdrawal will be considered accumulative income under the terms of the
Chapter IX of this Title.
In the event of the death of the owner of the personal retirement plan, the designated beneficiary or the
heir, they will be obliged to accumulate to their other income for the year, the withdrawals that
effect of the account or investment channels, as the case may be.
SAW.
Premiums for insurance of medical expenses, complementary or independent of the
health services provided by public social security institutions, provided that
the beneficiary is the taxpayer himself, his spouse or the person with whom he lives in
concubinage, or their ascendants or descendants, in a straight line.
VII.
The expenses destined to the school transportation of the descendants in a straight line when
this is mandatory in the terms of the legal provisions of the area where the school
is located or when for all students said expense is included in the
tuition. For these purposes, the amount that
applicable for school transportation and are made by check
nominative taxpayer, electronic fund transfers, from accounts opened to
name of the taxpayer in institutions that make up the financial system and entities
authorized by Banco de México or by credit, debit, or credit card for this purpose.
services.

Tax authorities may release from the obligation to pay outlays through
the means established in the previous paragraph, when they are carried out in towns
or in rural areas without financial services.
VIII.
Payments made for local tax on income from wages and in
general for the provision of a subordinate personal service, provided that the rate of said
tax does not exceed 5%.
To determine the geographic area of the taxpayer, the place where their home is located will be used
room as of December 31 of the year in question. The people who have their
domicile outside the national territory, they will attend the geographic area corresponding to the Federal District.
In order for the deductions referred to in sections I and II above to proceed, you must
prove through tax receipts, that the corresponding amounts were effectively
paid in the calendar year in question to institutions or persons residing in the country. If he
Taxpayer recovers part of said amounts, he will only deduct the unrecovered difference.
The requirements of the deductions established in Chapter X of this Title are not applicable to the
personal deductions referred to in this article.
The total amount of deductions that taxpayers may make under the terms of this
article, may not exceed the amount that is less than five general minimum wages
per year, or 15% of the taxpayer's total income, including those for which they do not
the tax is paid. The provisions of this paragraph will not be applicable in the case of sections III and V
of this article.
Amended paragraph DOF 11-18-2015
Article 152. Individuals will calculate the tax for the year by adding, to the income
obtained in accordance with Chapters I, III, IV, V, VI, VIII and IX of this Title, after carrying out the
deductions authorized in said Chapters, the taxable income determined in accordance with Sections
I or II of Chapter II of this Title, the result obtained will be reduced, where appropriate, the deductions to
referred to in Article 151 of this Law. The following will be applied to the amount obtained:

The provisions of this article will not be applicable to income for which payment is not required.
of the tax and for which the final tax has already been paid.
Against the annual tax calculated in the terms of this article, the following may be made
accreditations:
I.
The amount of interim payments made during the calendar year.
II.
The creditable tax in the terms of articles 5, 140 and 145, penultimate paragraph, of
this law.
In cases in which the tax payable by the taxpayer is less than the amount that is
accredited in the terms of this article, you can only request the return or make the
compensation for the tax actually paid or that had been withheld. For the purposes of
compensation referred to in this paragraph, the balance in favor will be updated for the period comprised
from the immediately preceding month in which the statement containing the balance in favor and
until the month immediately prior to the month in which it is compensated.
When the observed inflation accumulated since the last month that was used in the calculation of the last
updating of the amounts established in national currency of the rates contained in this
Article and Article 96 of this Law, exceed 10%, said amounts will be updated for the period
from the last month that was used in the calculation of the last update and up to the last
month of the fiscal year in which the quoted percentage is exceeded. For these purposes, the factor of
update resulting from dividing the National Consumer Price Index for the immediate month
prior to the most recent of the period, enter the National Consumer Price Index corresponding to the
last month that was used in the calculation of the last update. This update will take effect on
as of January 1 of the following fiscal year in which the aforementioned increase occurred.

TITLE V
OF RESIDENTS ABROAD WITH INCOME FROM SOURCE OF WEALTH LOCATED IN NATIONAL TERRITORY

Article 153. They are obliged to pay income tax in accordance with this Title, the
residents abroad who obtain income in cash, goods, services or credit, even
when they have been presumptively determined by the tax authorities, in the terms of the
Articles 58-A of the Federal Tax Code, 11, 179 and 180 of this Law, from sources of
wealth located in national territory, when they do not have a permanent establishment in the country or
when having it, the income is not attributable to it. They are considered to be part of the
income mentioned in this paragraph, payments made as a result of acts or activities to which
referred to in this Title, that benefit the resident abroad, even when they avoid a
disbursement, payments to which the same provisions will apply as to the income that
they originated.
When residents abroad obtain the income referred to in the preceding paragraph to
through a trust constituted in accordance with Mexican law, in which they are
trustees or settlors, the trustee will determine the taxable amount of said income from each
resident abroad in the terms of this Title and must make the tax withholdings
that they would have come from having directly obtained said income. When it comes to
securities issuing trusts placed among the general investing public, will be the depositories of
securities who must withhold the tax for the income derived from said securities.
When the person who makes any of the payments referred to in this Title covers on behalf of the
taxpayer the corresponding tax, the amount of said tax will be considered income
of those included in this Title and the provisions that correspond to the type of
income for which the tax was paid.
When in the terms of this Title it is foreseen that the tax is paid by
withholding, the withholder will be obliged to pay an amount equivalent to what he should have withheld
on the date of enforceability or at the time the payment is made, whichever comes first. When it comes to
considerations made in foreign currency, the tax will find out by converting to
national currency at the time the consideration is due or paid. For the purposes of

this Title, will have the same effect as the payment, any other legal act by virtue of which the debtor extinguishes the obligation in question.
The tax that corresponds to pay in the terms of this Title will be considered as final and will be You will find out through a statement that will be presented to the authorized offices.
You will not be obliged to pay the tax under the terms of this Title, when it is of income from interest, capital gains, as well as from the granting of the use or enjoyment temporary land or constructions attached to the ground located in national territory, derived from investments made by pension and retirement funds, constituted under the terms of the legislation of the country in question, provided that said funds are the effective beneficiaries of such income and that the latter are exempt from income tax in that country.
For the purposes of this article, capital gains will be understood as the income from the sale of shares whose value comes from more than 50% of land and buildings attached to the ground, located in the country, as well as those from the sale of said assets.

The provisions of the preceding paragraph shall apply to the land and buildings attached to the ground, provided that said assets have been granted for temporary use or enjoyment by the pension funds and mentioned retirements, for a period of no less than four years before their disposal.
When pension and retirement funds participate as shareholders in legal entities, whose total income comes at least 90% exclusively from the disposal or the granting the use or temporary enjoyment of land and buildings attached to the ground, located in the country, and the sale of shares whose value comes from more than 50% of land and constructions attached to the ground, located in the country, said legal entities will be exempt, in the proportion of the shareholding or participation, of said funds in the legal person, always that the conditions set forth in the preceding paragraphs are met. The provisions of this paragraph It will also be applicable when said funds participate as associates in an association in participation.
For the purposes of calculating the 90% referred to in the previous paragraph, the legal entities that have as shareholders to pension and retirement funds abroad, who meet the requirements established in this article, may exclude from total income, the annual adjustment for inflation accumulated and the exchange gain derived exclusively from the debts contracted for the acquisition or to obtain income from the granting of the temporary use or enjoyment of land or constructions attached to the ground, located in the country.
The exemption provided for in the sixth paragraph of this article will not be applicable, when the consideration agreed for the granting of the use or enjoyment of real estate is determined based on the tenant income.
Notwithstanding the provisions of this article, the foreign pension or retirement funds and the Legal entities in which they participate as shareholders will be obliged to pay the tax on income in terms of this Law, when they obtain income from the sale or acquisition of land and buildings attached to the ground that are registered as inventory.
Article 154. In the case of income from wages and in general for the provision of a service subordinate personnel, the source of wealth will be considered to be in national territory when the service is provided in the country.
The tax will be determined by applying the following rates to the income obtained:
I.
It will be exempt for the first $ 125,900.00 obtained in the calendar year that is try.
II.
The 15% rate will be applied to the income received in the calendar year in question. that exceed the amount indicated in the preceding fraction and that are not greater than $ 1,000,000.00.
III.
The 30% rate will be applied to the income received in the calendar year in question. that exceed $ 1,000,000.00.
The person making the payments must also make withholding tax if he is a resident in the country or resident abroad with a permanent establishment in Mexico with which relate service. In all other cases, the taxpayer will pay the corresponding tax

By means of a statement that will be presented to the authorized offices within fifteen days after obtaining income.

In the case of section VII of article 94 of this Law, it will be considered that the income is obtained in the calendar year in which the option to purchase the shares or securities that represent property ownership.

When the income in question is received for periods of twelve months in the terms of the seventh paragraph of this article and those periods do not coincide with the calendar year, the rates will be applied provided for in the previous sections, based on the twelve-month period instead of the year of calendar.

For the purposes of the provisions of this article and article 156 of this Law, taxpayers may guarantee the payment of income tax that may be caused by the realization of its activities in national territory, by depositing in the accounts referred to in section I of article 141 of the Fiscal Code of the Federation.

They are exempted from the payment of the tax referred to in this article, for income from wages and in general for the provision of a subordinate personal service, paid by residents abroad, natural or legal persons, who do not have a permanent establishment in the country or who having one, the The service is not related to said establishment, provided that the service provider's stay in national territory it is less than 183 calendar days, consecutive or not, in a period of twelve months.

The provisions of the previous paragraph will not be applicable, when the person who pays the service has any establishment in national territory with which said service is related, even when it does not constitute permanent establishment in the terms of articles 3, 168 and 170, of this Law, as well as when the service provider to the aforementioned establishment receives supplementary payments from residents in the foreigner, in consideration of services rendered for which he has obtained income subject to withholding according to the third paragraph of this article.

The taxpayer who is obliged to pay the tax in the terms of this article, You will be obliged to continue paying it, as long as you do not prove that you have stayed for more than 183 days consecutive outside the national territory.

Article 155. In the case of retirement income, pensions, retirement assets, as well as the life pensions or other forms of retirement, including those from the insurance subaccount retirement or from the retirement subaccount, unemployment in advanced age and old age provided for in the Insurance Law Social, those from the individual account of the retirement savings system provided for in the Institute of Security and Social Services for State Workers, and the income derived from the benefit provided for in the Universal Pension Law, it will be considered that the source of wealth is in national territory when payments are made by residents of the country or establishments permanent in national territory or when the contributions are derived from a personal service subordinate that has been provided in national territory.

The tax will be determined by applying the following rates to the income obtained:

I.
It will be exempt for the first $ 125,900.00 obtained in the calendar year that is try.

II.
The 15% rate will be applied to the income received in the calendar year in which treat that they exceed the amount indicated in the preceding fraction and that are not greater than $ 1,000,000.00.

III.
The 30% rate will be applied to the income received in the calendar year in which try to exceed $ 1,000,000.00.

The person who makes the payments referred to in this article must make the withholding of the tax if you are resident in the country or resident abroad with a permanent establishment in Mexico. In all other cases, the taxpayer will pay the corresponding tax by declaration that will be presented to the authorized offices within the fifteen days following the one in which the get the income.

Article 156. In the case of income from fees and in general for the provision of a service independent personnel, the source of wealth will be considered to be in national territory when the service is provided in the country. It is presumed that the service is provided entirely in Mexico when it is proven that part of it is provided in national territory, unless the taxpayer prove the part of the service you rendered abroad, in which case, the tax will be calculated on the part of the consideration that corresponds to the proportion in which the service was provided in Mexico.

It is also presumed, unless proven otherwise, that the service is provided in national territory when payments for said service are made by a resident in national territory or a resident in the foreigner with permanent establishment in the country to a resident abroad who is his part related in the terms of article 179 of this Law.

The tax will be determined by applying the 25% rate on the total income obtained, without any deduction, and the person making the payments must make withholding tax if it is resident in the country or resident abroad with a permanent establishment in Mexico with which service is related. In all other cases, the taxpayer will pay the corresponding tax By means of a statement that will be presented to the authorized offices within fifteen days after the one in which the income is obtained.

Taxpayers who receive income from those indicated in this precept, will have the obligation to issue tax receipt.

They are exempted from the payment of the tax referred to in this article, income from fees and in general for the provision of an independent personal service, paid by residents abroad, natural or legal persons, who do not have a permanent establishment in the country or who having one, the The service is not related to said establishment, provided that the service provider's stay in national territory it is less than 183 calendar days, consecutive or not, in a period of twelve months.

The provisions of the previous paragraph will not be applicable, when the person who pays the service has any establishment in national territory with which said service is related, even when it does not constitute permanent establishment in the terms of articles 3, 168 and 170 of this Law, as well as when the service provider to the aforementioned establishment receives supplementary payments from residents in the foreigner, in consideration of services rendered for which he has obtained income subject to withholding according to the third paragraph of this article.

The taxpayer who is obliged to pay the tax in the terms of this article, You will be obliged to continue paying it as long as you do not show that you have stayed for more than 183 days consecutive outside the national territory.

Article 157. In the case of remuneration of any kind received by the members of directive, surveillance, advisory or any other type of councils, as well as the fees to administrators, commissioners and general managers will be considered that the source of wealth is found in national territory when they are paid in the country or abroad, by companies residents in Mexico.

The tax will be determined by applying the 25% rate on the total income obtained, without any deduction, and the companies that make the payments must make the withholding.

Article 158. In the income from granting the temporary use or enjoyment of real estate, it will be considered that the source of wealth is in national territory when the country is located goods.

Income referred to in the preceding paragraph will also be considered the consideration that a foreign resident obtains by granting the right of use or enjoyment and other rights that are agreed on a real estate located in the country, even when said considerations are derived of the alienation or assignment of the aforementioned rights.

For the purposes of the preceding paragraphs, the tax will be determined by applying the rate of 25% on the income obtained, without any deduction, and the people who make the Payments. In the event that the person making the payments is a resident abroad, the tax will be will find out through a statement that they present to the tax authorities within fifteen days

following obtaining the income.
Taxpayers who obtain income from those indicated in the first and second paragraphs of
this article, will have the obligation to issue a tax receipt for the consideration received.
When said income is received through trust operations, the institution will
fiduciary who issues the tax receipt and makes the withholding referred to in the preceding paragraph.
In the income for granting the temporary use or enjoyment of movable property, it will be considered that the source
of wealth is found in national territory, when movable assets intended for activities
agricultural, livestock and fishing, are used in the country. It is presumed, unless proven otherwise, that the
Personal property is used for these activities and is used in the country, when the one who uses or enjoys the good
is a resident in Mexico or a resident abroad with a permanent establishment in Mexico
national. In the event that the movable property is used for activities other than the above,
when the material delivery of movable property is made in the country.
Amended paragraph DOF 12-09-2019
For the purposes of the previous paragraph, the tax will be determined by applying the 25% rate on the
income obtained, without any deduction, and the people who make the
Payments.
Amended paragraph DOF 12-09-2019
The provisions of the two preceding paragraphs are not applicable to the movable property referred to in the
Article 166 of this Law.
Amended paragraph DOF 12-09-2019
In the income derived from charter contracts, unless these correspond to the lease
of commercial, industrial or scientific equipment, the source of wealth shall be considered to be in
national territory, when the chartered vessels carry out cabotage navigation in the territory
national. In this case, the tax will be determined by applying the rate of 10% on the income obtained,
Without any deduction, the person making the payments must make the withholding.
Amended paragraph DOF 12-09-2019
Article 159. In the case of income corresponding to residents abroad that are derived
of a timeshare tourism service contract, the source of wealth shall be deemed to be
is in national territory when one or more of the real estate is located in the country
that are totally or partially destined to said service.
For the purposes of this article, they are considered as time tourist service contracts.
shared, those that are in at least one of the following assumptions:

I.
Grant the use or enjoyment or the right to occupy or enjoy temporarily or temporarily
definitively, one or more real estate or part thereof that is used for
tourist, vacation, recreational, sports or any other, including where appropriate, other
accessory rights.
II.
Provide the hosting or similar service in one or more real estate or part of the
themselves, which are intended for tourist, vacation, recreational, sports or any other
other purpose, including, where appropriate, other accessory rights, for a specific period to
previously established, determined or determinable intervals.
III.
Dispose of memberships or similar titles, whatever the name under which they are
designate, that allow the use, enjoyment, enjoyment or accommodation of one or more real estate or
part of them, which are used for tourism, vacation, recreational,
sports or any other.
IV.
Grant one or more real estate, located in national territory, in administration to a
third, in order to use it in whole or in part to host, house or give
accommodation in any form, to persons other than the taxpayer, as well as others
accessory rights, where applicable, for a specified period at intervals previously
established, determined or determinable.
The real estate (s) referred to in this article may be a certain unit considered in
the individual or a variable unit within a given class.

The tax will be determined by applying the 25% rate on the total income obtained by the beneficial owner residing abroad, without any deduction, having to make the withholding, the borrower if he is a resident in the country or a resident abroad with a permanent establishment in the country; otherwise, the taxpayer will pay the corresponding tax through a declaration that It will be presented to the authorized offices within fifteen days after obtaining the income.
Taxpayers who have a representative in the country who meet the requirements established in the Article 174 of this Law, may choose to apply on the profit obtained, the maximum rate for be applied on the excess of the lower limit established by the rate contained in article 152 of this Law, provided that said representative has the audited financial statements, or those contained in the informative statement on your tax situation available to the tax authorities.
The income obtained or the profit obtained referred to in the previous paragraph, will be those that obtained by multiplying the quotient that results from dividing the value of the real estate of the taxpayer and its related parties located in Mexico, between the value of all the real estate of the taxpayer and its related parties, subject to said benefit, for the world income obtained or by the world profit determined, before the payment of the tax on the income, of the resident abroad, as the case may be, obtained by the provision of the tourist service timeshare.
For the purposes of this article, the value of the real estate referred to in the previous paragraph will be the content in the audited financial statements or those contained in the informative statement on the tax situation of the taxpayer and its related parties, at the close of the immediate fiscal year previous.
The income tax referred to in this article will be found out by the taxpayer through Declaration that he will present, in the authorized offices, within the fifteen days following the obtaining income.

When the person who makes the payments referred to in this article is a resident abroad, The taxpayer will find out the tax by means of a declaration that he will present, in the authorized offices, within 15 days after obtaining the income.
Article 160. In income from the sale of real estate, it will be considered that the source of Wealth is located in national territory when such assets are found in the country.
The tax will be determined by applying the 25% rate on the total income obtained, without any deduction, the acquirer having to make the withholding if he is a resident in the country or a resident abroad with permanent establishment in the country; otherwise, the taxpayer will find out the corresponding tax through a declaration that will be submitted to the authorized offices within the fifteen days after obtaining the income.
Taxpayers who have representatives in the country who meet the requirements established in the Article 174 of this Law, and whenever the transfer is recorded in a public deed or is Non-redeemable real estate participation certificates, they may choose to apply on the profit obtained, the maximum rate to be applied on the excess of the lower limit established by the rate contained in article 152 of this Law; For these purposes, the gain will be determined in the terms of Chapter IV of Title IV of this Law, without deducting the losses referred to in the last paragraph of article 121 thereof. When the sale is recorded in a public deed, the The representative must communicate to the notary who draws up the deed, the deductions to which he has right its represented. In the case of non-redeemable real estate participation certificates, the representative will calculate the resulting tax and will find out by declaration in the office corresponding to your address within fifteen days after obtaining the income.
Notaries, judges, brokers and other notaries, who by legal provision have functions notaries, they will calculate the tax under their responsibility, they will state it in writing and they will find out by declaration in the authorized offices that correspond to your domicile, within fifteen days following the date the deed is signed. In the cases referred to in this paragraph, will present a statement for all disposals even when there is no tax to find out. Sayings Notaries, within the fifteen days following the one in which the deed or minute is signed, must present to the authorized offices, the information established by the Fiscal Code of the Federation regarding the operations carried out in the immediately preceding fiscal year.
In the alienations that are consigned in public deed, no representative will be required in the country to exercise the option referred to in the previous paragraph.

When the tax authorities carry out an appraisal and it exceeds by more than 10% of the consideration agreed for the sale, the total of the difference will be considered income of the acquirer residing abroad, and the tax will be determined by applying the 25% rate on the total of the difference, without any deduction, the taxpayer having to find out by means of a declaration that will present to the authorized offices within fifteen days following the notification that carried out by the tax authorities.

In the case of free acquisitions, the tax will be determined by applying the 25% rate. on the total value of the appraisal of the property, without any deduction; said appraisal must be performed by person authorized by the tax authorities. The income is exempt from the payment of said tax. that are received as donations referred to in article 93, section XXIII, subsection a), of this Law.

When in the disposals that are consigned in public deed it is agreed that the payment will be made in installments in a period greater than 18 months, the tax that is caused may be paid to the extent that the consideration is required and in the proportion that corresponds to each one, provided that guarantee the tax interest. The tax will be paid on the 15th day of the month following the one in which it is due each of the payments.

Article 161. In the case of the sale of shares or securities that represent the ownership of goods, it will be considered that the source of wealth is located in national territory, when the person who issued them is a resident in Mexico or when the book value of said shares or securities come directly or indirectly in more than 50% of real estate located in the country.

The treatment of alienation of shares or securities that represent the property of assets, to the disposal of the shares in the joint venture. For these purposes, will consider that the source of wealth is located in national territory, when through the joint venture in question, business activities are carried out totally or partially in Mexico.

The treatment of sale of shares will be given to the income derived from the constitution of the usufruct or use of shares or securities referred to in the first paragraph of this article, or of the assignment of the usufructuary rights relating to said shares or securities. I also know Income included in this paragraph shall be considered to be those derived from legal acts in which transmits, partially or totally, the right to receive the returns from the shares or securities. In In these cases, taxpayers who obtain income provided for in this paragraph may not choose to calculate the income tax, in the terms of this article.

The tax will be determined by applying the 25% rate on the total amount of the operation, without any deduction.

The retention must be made by the purchaser if he is a resident in the country or a resident in the foreigner with permanent establishment in Mexico. Otherwise, the taxpayer will find out the corresponding tax through a declaration that will be submitted to the authorized offices within the fifteen days after obtaining the income.

Taxpayers who have a representative in the country who meets the requirements established in the Article 174 of this Law and are residents abroad whose income is not subject to a regime preferred tax in accordance with this Law or are not residents of a country in which a system governs of territorial taxation, they may choose to apply on the profit obtained, the maximum rate for be applied on the excess of the lower limit established by the rate contained in article 152 of this Law; For these purposes, the profit will be determined in accordance with the provisions of Chapter IV of Title IV of this Law, without deducting the losses referred to in the last paragraph of Article 121 of the same. In In this case, the representative will calculate the resulting tax and will find out by means of a declaration in the Authorized office corresponding to your address within fifteen days after obtaining the entry.

Taxpayers who exercise the option referred to in the preceding paragraphs, must submit an opinion formulated by a public accountant registered with the tax authorities, in the terms that indicate the Regulations of this Law and the general rules issued by the Service of Tax Administration, in which it is indicated that the tax calculation was carried out in accordance with the tax provisions. Likewise, it must be attached, as an annex to the opinion, a copy of the appointment of the legal representative.

For the purposes of the previous paragraph, in the case of operations between related parties, the accountant

The public must inform in the opinion the book value of the shares that are disposed of, indicating the
The way in which it considered the elements referred to in subsection e) of section I of article 179 of this
Law, in determining the sale price of the alienated shares.

When the public accountant does not comply with the provisions of this article, he will be credited with the
sanctions provided in the Fiscal Code of the Federation.
In the case of income from the sale of shares issued by Mexican companies that are
made through the concessioned stock exchanges or derivatives markets recognized in the
terms of the Securities Market Law, and provided that said shares are those that are placed
among the general investing public in accordance with said general rules, or of shares issued by
foreign companies listed on said stock exchanges or derivatives markets, or securities that
represent said shares or stock indices that are sold on said stock exchanges or
derivatives markets, including disposals carried out through financial transactions
derivatives of capital indicated in article 16-A of the Fiscal Code of the Federation, referring to
shares placed on concessioned stock exchanges or in derivatives markets recognized in
terms of the aforementioned Law or to stock indexes that represent the aforementioned shares, the tax is
will pay by withholding that will be made by the intermediary of the stock market, applying the
10% on the profit from the sale of said shares or securities. For these purposes, the
determination of the gain from the sale of shares or securities, will be made for each
transaction, using the calculation procedure established in the third and fourth paragraphs of article
129 of this Law, as appropriate, without deducting the losses referred to in the ninth paragraph of said
Article.
For purposes of paying the tax referred to in the preceding paragraph, the market intermediary
of securities will carry out the withholding and full of the corresponding tax before the authorized offices, to
no later than the 17th day of the month immediately following the one in which the transfer is made
correspondent. The withholding or the entire amount of the tax that is made will have the character of payment
definitive tax on the gain derived from said disposal. You will not be obliged to pay the
tax on the alienation when the taxpayer is a resident of a country with which they are in
force a treaty to avoid double taxation. For these purposes, the taxpayer must deliver to the
intermediary a letter under protest of telling the truth, in which you indicate that you are a resident for the purposes of
treaty and must provide your registration number or tax identification issued by the tax authority
competent. In the event that the resident abroad does not provide this information, the intermediary
You must make the corresponding retention in terms of the previous paragraph.
The provisions of the tenth and eleventh paragraph shall not apply to the cases provided for in the
last paragraph of article 129 of this Law. In such cases, the maximum rate for
be applied on the excess of the lower limit established by the rate contained in article 152 of this
Law on the profit obtained, which will be determined in accordance with the provisions of Chapter IV of Title
IV of this Law, without deducting the losses referred to in the last paragraph of Article 121 of the same.
Amended paragraph DOF 11-18-2015
In the case of the sale of shares issued by variable income investment funds, the
Tax will be paid by withholding that will be made by the mutual fund shares distributor,
applying the rate of 10% on the profit from said disposal. Determining the
Gain from the sale of shares issued by variable income investment funds
It will be carried out in accordance with the provisions of article 88 of this Law, without deducting losses to
referred to in the sixth paragraph of said article. The withholding or the entire tax that is made
It will have the character of definitive payment of the tax for the gain derived from said disposal. At
In the case of variable income investment funds referred to in article 80 of this Law, the
provided in article 166 of the same.
Amended paragraph DOF 11-18-2015
In the case of acquisition by residents abroad of shares or securities that
represent the property ownership referred to in the first paragraph of this article, the authorities
Prosecutors may carry out an appraisal of the operation in question and if this exceeds by more than 10% of the

consideration agreed for the sale, the total of the difference will be considered income of the acquirer, in which case the cost of acquiring goods will be increased with the total difference cited. The tax will be determined by applying, on the total of the difference without any deduction, the rate maximum to be applied on the excess of the lower limit established by the tariff contained in the Article 152 of this Law, the taxpayer must find out by means of a declaration that he will present before the authorized offices within fifteen days of the notification made by the authorities fiscal, with the update and the corresponding surcharges. The provisions of this paragraph will be applicable regardless of the residence of the transferor.

In free purchases, the tax will be determined by applying the 25% rate on the total value of the appraisal of the shares or social shares, without any deduction; said appraisal must be practiced by a person authorized by the tax authorities. They are exempt from the payment of said tax the income received as donations referred to in article 93, section XXIII, subsection a), of this Law.

In the case of securities that are of those that are placed among the general investing public in accordance with the general rules issued for this purpose by the Tax Administration Service when they are sold off the stock exchange, the tax authorities will consider the stock price of the last event of the day of the disposal, instead of the value of the appraisal.

In the case of restructuring of companies belonging to a group, the tax authorities may authorize the deferral of the payment of the tax derived from the gain in the sale of actions within that group. In this case, payment of the deferred tax will be made within 15 days following the date on which a subsequent disposal is made, on the occasion of which the shares to which the corresponding authorization refers remain outside the group, updated since the same was caused and until paid. The sale value of the shares that must be considered for determine the profit will be the one that would have been used between independent parties in operations comparable, or taking into account the value that the tax authorities practice through appraisal.

The authorizations referred to in this article will only be granted prior to the restructuring, and provided that the consideration arising from the sale only consists of the exchange of shares issued by the company acquiring the shares it transfers, as well as the the transferor or the acquirer are not subject to a preferential tax regime or reside in a country with the Mexico does not have a comprehensive tax information exchange agreement in force. If he transferor or acquirer resides in a country with which Mexico does not have a comprehensive agreement of exchange of tax information, the authorization referred to in this paragraph may be obtained, provided that the taxpayer presents a document stating that he has authorized the authorities foreign prosecutors to provide Mexican authorities with information on the operation to tax effects. The authorization issued in accordance with the provisions of this paragraph will remain without effect when the aforementioned information is not effectively exchanged, which, if applicable, ask the country in question. The authorizations referred to in this paragraph may be conditioned to the fulfillment of the requirements that for this purpose are established in the Regulation of this law.

In the case of the aforementioned restructurings, the taxpayer must appoint a legal representative in the terms of this Title and present, before the tax authorities, an opinion formulated by a public accountant registered with said authorities, under the terms indicated by the Regulations of this Law and the general rules issued for this purpose by the Administration Service Tax, in which it is indicated that the tax calculation was made in accordance with the provisions prosecutors. Likewise, the taxpayer must comply with the requirements established in the this law.

For the purposes of the preceding paragraphs, the group is considered to be the group of companies whose shares with voting rights representing the capital stock are directly or indirectly owned by a company same legal person in at least 51%.

The authorized taxpayer must submit to the competent authority the documentation proof that the actions object of the authorization have not left the group of

societies. Said information must be submitted within the first 15 days of March every year, after the date on which the sale was made, during all the years in which said shares remain within that group. It will be presumed that the shares left the group if the taxpayer does not comply in time with the provisions of this article.

When, in accordance with the treaties entered into by Mexico to avoid double taxation, there is no may subject to tax the gain obtained from the sale of shares, as a result of a reorganization, restructuring, merger, spin-off or similar operation, said benefit will be granted through the refund in cases in which the taxpayer residing abroad does not comply with the requirements established by the Regulations of this Law.

Financing entities residing abroad in which the Federal Government, through the Ministry of Finance and Public Credit or the Bank of Mexico, may pay the income tax that is caused by the sale of shares or securities to which refers to this article, based on the profit determined in the terms of the sixth paragraph of this article, provided that the provisions of this precept are complied with.

Article 162. In the case of exchange operations of public debt for capital, carried out by residents abroad other than the original creditor, it will be considered that the source of wealth corresponding to the income obtained in the operation is located in national territory, when resident in Mexico the person in charge of the credit in question.

The tax will be determined by applying the 25% rate on the total amount of the operation, without any deduction. The withholding of the corresponding tax will be made by the resident in Mexico who acquire or pay off the credit.

Taxpayers who have a representative in the country who meets the requirements established in the Article 174 of this Law, may choose to apply the 40% rate on the profit obtained that is will determine by decreasing the income received the cost of acquiring the credit or the title that is try. In this case, the representative will calculate the resulting tax and will find out by declaration in the authorized office that corresponds to your address within fifteen days after the obtaining income. In the case of credits denominated in foreign currency, the profit referred to in this paragraph will be determined considering the income received and the acquisition cost in the foreign currency in question and the respective conversion will be made at the exchange rate of the day on which the carried out the disposal.

The option provided for in the preceding paragraph may only be exercised when the income of the transferor of the securities are not subject to a preferential tax regime or do not reside in a country where a system operates territorial taxation.

Article 163. In the case of financial operations derived from capital referred to in article 16-A of the Fiscal Code of the Federation, it is considered that the source of wealth is in the territory national, when one of the parties that carries out said operations is a resident in Mexico or a resident abroad with permanent establishment in the country and are referred to shares or securities of those mentioned in article 161 of this Law.

For the purposes of the preceding paragraph, the tax will be determined by applying the 25% rate on the Profit received by the resident abroad from the financial operation derived from in question, calculated in the terms of article 20 of this Law. The withholding or payment of this tax, as the case may be, it must be carried out by the resident in the country or by the resident abroad with permanent establishment in the country, except in cases where the operation is carried out through a bank or brokerage firm resident in the country, in which case the bank or brokerage firm must make the corresponding withholding.

For the purposes of withholding, payment and full tax on earnings from financial operations derived from capital referring to shares placed on stock exchanges concessioned in accordance with the Securities Market Law, as well as those referring to indices shareholders representing the aforementioned actions, provided that they are carried out in the markets recognized in sections I and II of article 16-C of the Federal Tax Code,

The provisions of the tenth and eleventh paragraphs of article 161 of this Law shall apply.

Amended paragraph DOF 11-18-2015

The taxpayers referred to in the first two paragraphs of this article, whose income does not are subject to a preferential tax regime and have a representative in the country that meets the requirements established in Article 174 of this Law, they may choose to apply the maximum rate for

be applied on the excess of the lower limit established by the rate contained in article 152 of this Law, on the profit obtained in the terms of article 20 thereof, resulting from the operations carried out during the month, reduced by deductible losses, where applicable, from other operations carried out during the month by the resident abroad with the same institution or person, in accordance with the provisions of Article 146 of this Law. In this case, the representative will calculate the resulting tax and will find it out by declaration in the authorized office that corresponds to your address no later than the 17th day of the month following the one in which the retention.

The resident abroad may apply the provisions of the preceding paragraph, even when they do not have legal representative in the country, if your counterpart in the operation is a resident of Mexico, provided that The latter finds out the corresponding tax and obtains the necessary information to determine the tax base. To apply the provisions of this paragraph, the resident in Mexico must state in writing to the tax authorities your decision to voluntarily assume joint and several liability in the payment of the tax caused.

When the financial transaction derived from capital is settled in kind with delivery by the resident abroad of the shares or titles to which said operation refers, it will be provided in article 161 of this Law for the sale of shares or titles that said delivery. For the purposes of calculating the tax established in said article, it will be considered as income of the resident abroad the price received in the settlement, added or decreased by the initial amounts that would have received or paid for the execution of said operation, or for the subsequent acquisition of the rights or obligations contained therein, updated for the period elapsed between the month in which you received or paid them and the month in which the transaction is settled. In this In this case, it is considered that the source of wealth of the income obtained by the alienation is in national territory, even when the derivative financial transaction has been entered into with another resident in abroad.

When the liquidation of a financial operation derived from capital stipulated to liquidated in kind, residents abroad will cause the tax for the amounts they have received for carrying out such operations, the tax will be calculated applying the rate of 25% or the rate maximum to be applied on the excess of the lower limit established by the tariff contained in the Article 152 of this Law, as appropriate according to what is established therein. The resident in Mexico or abroad with permanent establishment in the country, with whom the

operation, you must withhold the tax. For the calculation of this tax, the referred amounts are will be updated for the period elapsed from the month in which they are received and until the month in which trade expires. The resident in Mexico or abroad with permanent establishment in Mexico, You must pay this tax no later than the 17th day of the calendar month immediately after the month in which the operation expires.

When a resident abroad acquires outside of the stock exchanges concessioned in the terms of the Securities Market Law or the recognized markets referred to in section I of Article 16-C of the Fiscal Code of the Federation, titles that contain rights or obligations of financial operations derived from capital that are those placed among the general public investor in accordance with the general rules issued by the Administration Service Tax, at a price lower by 10% or more than the average of the starting and closing prices of operations on the day they are acquired, the difference will be considered as income for the resident in the foreigner acquiring those titles.

For the purposes of this Title, interest is considered, in the case of derivative financial operations of debt referred to in article 16-A of the Fiscal Code of the Federation, as well as the financial operations referred to in article 21 of this Law, the profit that is determined according to the following paragraphs. In this case, the source of wealth is considered to be in national territory when one of the parties that carries out said operations is a resident in Mexico or resident abroad with permanent establishment in the country and the operation is attributable to said permanent establishment. The source of wealth is considered to be in national territory when the financial operations derived from debt that are carried out between residents abroad are settled with the delivery of the ownership of debt securities issued by persons residing in the country.

For the purposes of the previous paragraph, the tax will be calculated by applying to the profit resulting from the

financial operation derived from the debt in question, calculated in the terms of article 20 of this Law, the rate that corresponds in terms of article 166 thereof. In the event that the operation is Settle in kind, the 10% withholding rate will be applicable. In the case of financial operations referred to in article 21 of this Law, the tax will be calculated on the income received in the same terms established in said article applying the rate that corresponds in terms of this Title. The tax referred to in this paragraph will be paid by withholding that will be made by the person making payments.

For the purposes of this article, it is also considered that a financial operation derived from Debt is settled in cash, when the payment is made in foreign currency.

The provisions of the tenth paragraph of this article will be applicable to the profit derived from the alienation of the rights consigned in such operations, or to the initial amount received by celebrate the operation when the aforementioned rights are not exercised.

In the case of financial operations derived from debt, payable in cash, the tax is will be calculated by applying to the profit obtained in said operations, without any update, the rate that corresponds in accordance with the tenth paragraph of this article to the beneficial owner of the operation.

To determine the interests in favor of the resident abroad and its respective tax, in the case of financial operations derived from debt in which during their validity they are paid periodically differences in cash, may be deducted from the amounts charged by the resident in the foreign the differences that he has paid to the resident in the country.

The tax referred to in this article will not be paid, in the case of financial operations derived from debt that are referred to the Equilibrium Interbank Interest Rate or

credit titles issued by the Federal Government or by Banco de México or any other that determined by the Tax Administration Service through general rules, placed in Mexico among the general investing public, or that in addition to being referred to said rate or securities, they are to another interest rate, or to other underlying assets that in turn are referred to the Interest Rate Interbancaria de Equilibrio or any of the aforementioned securities, or at this rate or securities already other interest rates, provided they are made on the stock exchange or recognized markets, in the terms of sections I and II of article 16-C of the Federal Tax Code and that the beneficial owners are residents abroad.

In the event that it is not possible to identify the beneficial owner residing abroad of the earnings from derivative financial operations referred to in the preceding paragraph, The liquidating partners will not be obliged to make the corresponding withholding nor will they joint and several liability referred to in article 26 of the Federal Tax Code.

In the case of permanent establishments in the country of residents abroad, when the Payments for the concepts indicated in this article are made through the central office of the company or other establishment of it abroad, the withholding must be made within the fifteen days following the date in which the payment is made abroad or the amount is deducted of the same by the permanent establishment, whichever occurs first.

Article 164. In income from dividends or profits, and in general for distributed profits by legal entities, the source of wealth will be considered to be in national territory, when the person who distributes them resides in the country.

Dividend or profit distributed by legal entities is considered:

I.

The income referred to in article 140 of this Law. In these cases, the legal entity who makes the payments will be in accordance with the provisions of article 10 of the same Law. The tax to which this fraction refers will be found out together with the provisional payment of the corresponding month.

In the case of capital reduction of legal entities, the calculation of the distributed profit per share determined in accordance with article 78 of this Law, will be carried out decreasing from said profit the balances of the accounts of net fiscal profit. Said balances will be determined dividing the balances of the referred accounts that the legal person had at the time of the reduction, between the total shares of the same person on the redemption date, including those corresponding to the reinvestment or capitalization of profits or any another concept that integrates the stockholders' equity of the same.

In the case of distributed profits that are determined in the terms of article 78 of

this Law, the corresponding tax will be calculated and informed in the terms of article
referred.
The legal entities that distribute the dividends or profits referred to in this
fraction must withhold the tax obtained from applying the rate of 10% on said
dividends or profits, and provide the people to whom they make the payments to which they are
This paragraph refers to the record stating the amount of the dividend or profit distributed and the
tax withheld. The tax paid will be final.
II.
The profits in cash or goods sent by the permanent establishments of
legal entities resident abroad to the company's head office or to another
permanent establishment of this abroad, that do not come from the balance of the account

of net tax profit or of the capital remittance account of the resident abroad,
respectively. In this case, the permanent establishment must enter as a tax
at his charge the one resulting from applying the rate of the first paragraph of article 9 of this Law.
These effects, the dividends or profits distributed will be added with the tax on the
rent to be paid under the terms of this article. To determine the tax on
the income that must be added to the dividends or profits distributed, the
amount of said profits or remittances by the factor of 1.4286 and the result will be applied
rate of article 9 of the aforementioned Law.
For the purposes of the preceding paragraph, the resident's net tax profit account in the
foreigner will be added with the net tax profit of each fiscal year determined in accordance with
provided for in article 77 of this Law, as well as with dividends or profits received from
legal entities resident in Mexico for actions that are part of the patrimony affected
to the permanent establishment, and it will be reduced with the amount of profits sent by the
permanent establishment to its head office or to another of its establishments in the
foreigner in cash or goods, as well as the distributed profits referred to in the
fraction III of this article, when in both cases they come from the balance of said account.
For the purposes of this paragraph, dividends or earnings in shares are not included, nor are
reinvested in the subscription and capital increase of the same person who distributes them,
within 30 calendar days following its distribution. In determining the account
net tax profit of the resident abroad, the provisions of article
77 of this Law, except for the first paragraph.
The account of capital remittances referred to in this article will be added with the remittances
of capital received from the company's head office or any of its
establishments abroad and will decrease with the amount of capital remittances
reimbursed to such establishments in cash or goods. The balance of this account that
held on the last day of each fiscal year will be updated for the period from the
month in which the last update was made and until the last month of the fiscal year in which
try. When remittances are reimbursed or sent after the planned update
In this paragraph, the balance of the account on the date of reimbursement or collection, is
will update for the period from the month in which the last
update and until the month in which the refund or perception is made.
III.
Permanent establishments that make refunds to their head office or to
any of its establishments abroad, will consider said refund as
distributed profit, including those arising from the termination of its activities,
in the terms provided by article 78 of this Law. For these purposes, it will be considered
as a share, the value of the remittances contributed by the central office or any of its
permanent establishments abroad, in the proportion that this represents in the
total value of the permanent establishment remittance account and as capital account
of contribution the capital remittance account provided for in this article.
Permanent establishments must determine and pay the corresponding tax
to the result obtained in accordance with the provisions of this fraction, applying the
first paragraph of article 9 of this Law, to the amount that results from multiplying said result
by the factor of 1.4286. You will not be obliged to pay this tax when the profit

comes from the balance of the net tax profit account of the foreign resident to which the
refers to the previous fraction. The tax that results in the terms of this fraction must
find out jointly with the one that, if applicable, is in accordance with the previous section.
IV.
In the case of dividends and in general for the profits distributed by the establishments
permanent regulations referred to in sections II and III of this article, will be subject to a

10% additional fee on utilities or refunds. The permanent establishments
must pay the tax that results in the terms of this fraction together with the
that, where appropriate, is in accordance with section III of this article and will have the character of payment
definitive.
For the purposes of sections II and III of this article, it is considered that the last thing sent by the
permanent establishment abroad are capital repayments.
Article 165. In the case of income obtained by a resident abroad through
a legal person referred to in Title III of this Law, it will be considered that the source of wealth is
located in national territory, when the legal entity is a resident of Mexico.
The tax will be determined by applying, on the distributable remainder, the maximum rate to be applied
on the excess of the lower limit established by the rate contained in article 152 of this Law.
Tax must be found out by the legal entity on behalf of the resident abroad, together with the
declaration indicated in article 96 of this Law or, where appropriate, on the dates established for the
itself. The aforementioned legal entity must provide taxpayers with proof of the entire
effected.
Article 166. In the case of interest income, it will be considered that the source of wealth is
is in national territory when the capital is placed or invested in the country, or when the
interest is paid by a resident in the country or a resident abroad with an establishment
permanent in the country.
Interest, whatever the name by which they are designated, is considered interest income
credits of any kind, with or without mortgage guarantee and with or without the right to participate in the
Benefits; yields on public debt, bonds or obligations, including premiums and
prizes assimilated to the returns of such securities, the prizes paid in the loan of securities,
discounts for the placement of securities, bonds, or obligations, of the commissions or payments that are
made on the occasion of the opening or guarantee of credits, even when these are contingent, of the
payments that are made to a third party for the opening or guarantee of credits even when these are
contingent payments, payments made to a third party on the occasion of the acceptance of a guarantee, the
granting of a guarantee or liability of any kind, of the profit derived from
the sale of the securities placed among the general investing public referred to in article 8 of
this Law, as well as the gain in the sale of shares of investment funds in instruments
of debt referred to in the Law on Investment Funds and variable income investment funds to
referred to in article 80 of this Law, of the adjustments to the acts by which income is derived from the
referred to in this article that are made by applying indices, factors or any other
form, including the adjustments made to the principal due to the fact that the credits or operations
are denominated in investment units. Interest is the gain derived from the
alienation carried out by a resident abroad, of credits in charge of a resident in Mexico or
of a resident abroad with permanent establishment in the country, when they are acquired by
a resident in Mexico or a resident abroad with a permanent establishment in the country.
Amended paragraph DOF 11-18-2015
The gain from the sale of shares of investment funds in investment instruments
debt and equity investment funds referred to in the previous paragraph, will be calculated
decreasing the income obtained in the sale, the original amount of the investment. For this
effects, the amount paid to the investment fund will be considered as the original amount of the investment, for
share, for the acquisition of the shares that are disposed of, updated from the date on which the
acquired the shares and until the date they are sold.
Amended paragraph DOF 11-18-2015

The tax will be calculated by applying to the profit obtained in accordance with the previous paragraph the retention that corresponds in accordance with this article to the beneficial owner of said profit. The Investment funds that make payments for the sale of shares are required to carry out the Withholding and full of the corresponding tax in accordance with the provisions of this article. The variable income investment funds referred to in this article must provide, both to the Tax Administration Service as well as the taxpayer, the information related to the part of the profit corresponding to the shares sold in the Mexican Stock Exchange concessioned in the terms of the Securities Market Law.

Amended paragraph DOF 11-18-2015

Interest is considered to be the income on credit obtained by a resident abroad due to the acquisition of a credit right of any kind, present, future or contingent. For effects of this paragraph, it is considered that the source of wealth is in national territory when the credit right is sold, by a resident in Mexico or a resident abroad with permanent establishment in the country. Said income will be determined by decreasing the nominal value of the cited credit right, added with its income and accessories that have not been subject to retention, the price agreed in the sale.

In the case of the gain derived from the sale of credits in charge of a resident in Mexico or a resident abroad with a permanent establishment in the country, carried out by a resident in the foreigner to a resident in Mexico or a resident abroad with permanent establishment in the country, the tax will be calculated by applying the difference between the amount obtained by the resident in the foreigner for the sale of the credit and the amount received by the original debtor for that credit of the same, the withholding rate that corresponds in accordance with this article to the effective beneficiary of said profit.

The tax will be paid by withholding that will be made by the person who makes the payments and will be calculated by applying to the interests obtained by the taxpayer, without any deduction, the rate that each case is mentioned below:

I.

10% in the following cases:

to)

To the interests paid to the following persons, provided they provide the Service of the Tax Administration the information that it requests through rules of character General information on financing granted to residents of the country.

one.

Financing entities belonging to foreign states, provided that are the effective beneficiaries of the interest.

two.

Foreign banks, including investment banks, provided they are the beneficiaries effective interest.

Foreign banks will be treated by financing entities of limited object resident abroad, provided they meet the percentages placement and acquisition of resources established by the rules of character that the Tax Administration Service issues for this purpose and is the beneficial owners of interest.

3.

Entities that place or invest in the country capital that comes from securities of credit issued and placed abroad among the general public investor in accordance with the general rules issued by the Service of Tax administration.

b) To the interests paid to residents abroad from the titles of credit placed through banks or brokerage houses, in a country with which Mexico does not

has in force a treaty to avoid double taxation, provided that by the
documents stating the corresponding financing operation has been
submitted the notification indicated in the second paragraph of article 7 of the
Stock Market, before the National Banking and Securities Commission, in accordance
with the provisions of said Law.

c)

To the acquisition of a credit right of any kind, present, future or
contingents. In this case, it must be collected by the alienating resident in Mexico or
resident abroad with permanent establishment in the country, in the name and by
account of the resident abroad and must find out within the following 15 days
to the sale of credit rights.

II.

4.9% in the following cases:

a) To interest paid to residents abroad from credit instruments
placed among the general investing public referred to in article 8 of this Law, as well as
such as the profit from their disposal, the received from certificates,
acceptances, titles of credit, loans or other credits in charge of institutions of
credit, multiple-purpose financial companies that for the purposes of this Law
are part of the financial system or auxiliary credit organizations, as well as
those placed through banks or brokerage houses in a country with which Mexico has
a treaty to avoid double taxation is in force, provided that the documents in
those that include the corresponding financing operation, the
notification that is indicated in the second paragraph of article 7 of the Law of the Market of
Securities, before the National Banking and Securities Commission, in accordance with the
established in said Law and the information requirements that are
established in the general rules issued by the Service of
Tax administration. In the event that the requirements are not met before
indicated, the applicable rate will be 10%.

Section amended DOF 11-18-2015

b) Interest paid to financing entities resident abroad in the
that the Federal Government, through the Ministry of Finance and Public Credit, or the
Central Bank, participate in its capital stock, provided they are the effective beneficiaries
of the same and comply with the provisions of the general rules that
effect issued by the Tax Administration Service.

III.

15%, to the interests paid to reinsurers.

IV.

21%, to the interests of the following cases:

to)

Those paid by credit institutions to residents abroad, other than those paid
indicated in the previous sections of this article.

b)

Those paid to foreign suppliers for the sale of machinery and equipment, which
form part of the acquirer's fixed assets.

c)

Those paid to residents abroad to finance the acquisition of goods to
referred to in the preceding paragraph and in general for the authorization and accreditation or marketing,
provided that any of these circumstances is stated in the contract.

When the interests to which this fraction refers are paid by institutions of
credit to the subjects mentioned in section I of this article, the rate will be applied to
referred to in this last fraction.

V.

For interests other than those indicated in the previous sections, the rate will be applied
maximum to be applied on the excess of the lower limit established by the contained tariff
in article 152 of this Law.

People who must make payments for the concepts indicated in this article are required to make the corresponding withholding.
When the interests derive from bearer titles, only the withholder will have tax obligations, being released the resident abroad of any responsibility other than accepting the retention.
The tax referred to in the preceding paragraphs will not be accrued when interest is paid by establishments abroad of credit institutions of the country to which the Article 48 of this Law.
The rates provided for in sections I and II of this article will not be applicable if the beneficiaries effective, either directly or indirectly, individually or jointly with persons related, receive more than 5% of the interest derived from the securities in question and are:
one.
Shareholders of more than 10% of the shares with voting rights of the issuer, direct or indirectly, individually or jointly with related persons, or
two.
Legal entities that more than 20% of their shares are owned by the issuer, directly or indirectly, individually or jointly with related parties.
In the cases indicated in numbers 1 and 2 above, the applicable rate will be the maximum rate for be applied on the excess of the lower limit established by the rate contained in article 152 of this Law. For these purposes, related persons are considered when one of them has an interest in the business of the other, there are common interests between both, or, a third person has an interest in the businesses or assets of those.
For the purposes of the provisions of this article, the withholding of tax for the interests obtained of the credit titles placed among the general investing public referred to in article 8 of this Law, as well as those received from certificates, acceptances, credit titles, loans or other credits to charge of credit institutions, multiple purpose financial companies or auxiliary organizations credit will be made by the securities depositories of said securities, at the time of transferring them to the acquirer in case of alienation, or at the moment of enforceability of interest in other cases. At In the case of operations free of payment, the one obliged to make the withholding will be the intermediary who receives of the acquirer the resources of the operation to deliver them to the transferor of the titles. In these cases, the issuer of said securities will be released from making the withholding.
Amended paragraph DOF 11-18-2015
In cases where a securities depositary receives only transfer orders for the securities and the resources to carry out the retention are not provided, the securities depositary may be released from the obligation to withhold the tax, provided that it provides the intermediary or depository of securities that the titles receive the necessary information at the time of the transfer. In this case, the intermediary or securities depositary that receives the securities must calculate and withhold the tax on moment of its enforceability. The information referred to in this paragraph will be determined by rules of a general nature issued for this purpose by the Tax Administration Service.

When the sale of the securities referred to in this article is carried out without the intervention of a intermediary, the resident abroad who alienates said securities must designate the depositary of securities that transfer the titles for the entire corresponding tax, in the name and on behalf of the alienating. Said whole must be carried out no later than the 17th day of the month immediately following the date on which the sale is made. For these purposes, the resident abroad must provide the securities depositary with the necessary resources for the payment of said tax. In this Of course, the securities depositary will be jointly liable for the corresponding tax. If that said securities depositary must also transfer the securities to another intermediary or depositary of securities, will provide them with the price of sale of the securities at the time the transfer of the same, who will be in accordance with the provisions of the preceding paragraph.
When this article refers to an intermediary, it will be understood as such institutions credit institutions and brokerage firms in the country, involved in the acquisition of securities referred to in the this article.
In interest on financial leasing, the source of wealth will be considered to be in national territory, when the goods are used in the country or when payments made to the are deducted, totally or partially, by a permanent establishment in the country, even when

payment is made through any establishment abroad. Unless proven otherwise,
presumes that the goods are used in the country, when whoever uses or enjoys the good is a resident there
or resident abroad with permanent establishment in the country. It is also considered to exist
source of wealth in the country, when the person making the payment is a resident of Mexico or a resident of the
foreigner with permanent establishment in the country.
For the purposes of the previous paragraph, the tax will be calculated by applying the 15% rate to the amount
It has been agreed as an interest in the respective contract, with the retention of persons
make the payments.
In the case of permanent establishments in the country of residents abroad, when the
Payments for the concepts indicated in this article are made through the central office of the
company or other establishment of it abroad, the withholding must be made within the
fifteen days following the date in which the payment is made abroad or the amount is deducted
of the same by the permanent establishment, whichever occurs first.
The following interests are exempt from paying income tax:
to.
Those that derive from credits granted to the Federal Government or the Bank of Mexico and
from bonds issued, acquired and paid abroad by them.
b.
Those derived from credits with a term of three or more years, granted or guaranteed by
financing entities residing abroad dedicated to promoting exports
through the granting of loans or guarantees under preferential conditions.
c.
Those derived from credits granted or guaranteed under preferential conditions by
financing entities residing abroad to institutions authorized to receive
Deductible donations in the terms of this Law, provided that the latter use them to
the development of assistance or charitable activities.
d.
Those that derive from credits granted to the Federal Government or the Bank of Mexico and
from credit titles issued by the Federal Government or by Banco de México,
placed in Mexico among the general investing public, provided that the beneficiaries
effective are residents abroad.

In the event that it is not possible to identify the beneficial owner residing abroad
of the interests from the credits or titles referred to in the previous paragraph, the
Financial intermediaries will not be obliged to make the corresponding withholding or
will have the joint and several liability referred to in article 26 of the Tax Code of the
Federation.
Article 167. In the case of income from royalties, technical assistance or advertising,
will consider that the source of wealth is in national territory when the goods or rights for
which royalties or technical assistance are paid, are used in Mexico, or when they are paid
royalties, technical assistance or advertising, by a resident in national territory or by a resident
abroad with permanent establishment in the country.
The tax will be calculated by applying to the income obtained by the taxpayer, without any deduction, the
rate mentioned in each case:
I.
Royalties for the use or temporary enjoyment of rail cars; of containers, trailers or
semi-trailers that are imported temporarily for up to one month under the terms
of the Customs Law; as well as vessels that have a concession or permit from the
Federal Government to be commercially exploited, provided that said assets are
used directly by the lessee in the transportation of passengers or
goods. **5%**
Fraction reformed DOF 12-09-2019
II.
Royalties other than those included in section I, as well as for assistance
technique **25%**
III.

Royalties for the use or temporary enjoyment of airplanes that have a concession or permission from the Government Federal to be exploited commercially, provided that such assets are used directly by the lessee in the transportation of passengers or goods. **1%**

Fraction added DOF 12-09-2019

In the case of royalties for the use or temporary enjoyment of patents or certificates of invention or improvement, trademarks and trade names, as well as for advertising, the rate applicable to income obtained by the taxpayer for said concepts will be the maximum rate to be applied on the surplus of the lower limit established by the rate contained in article 152 of this Law.

When the contracts involve a patent or certificate of invention or improvement and other concepts related to that referred to in section II of this precept, the tax will be calculated by applying the rate corresponding to the part of the payment that is made for each of the concepts. In the event that it is not can distinguish the proportional part of each payment that corresponds to each concept, the tax is It will be calculated by applying the rate established in section II of this article.

For the purposes of this article, it will be understood that temporary use or enjoyment is also granted when the assets or rights referred to in article 15-B of the Tax Code of the Federation, provided that said disposal is conditioned to productivity, use or subsequent disposition of the same assets or rights. In this case, the rates referred to in this Article will be applied on the income obtained, without any deduction, depending on the asset or right of in question.

For the purposes of this article, it implies the use or concession of use of a copyright, of a artistic, scientific or literary work, among other concepts, the retransmission of visual images, sounds

or both, or the right to allow access to the public to said images or sounds, when in both cases are transmitted by satellite, cable, fiber optics or other similar means and that the content that is broadcast is protected by copyright.

People who must make payments for the concepts indicated in this article are required to make the corresponding withholding.

In the case of permanent establishments in the country of residents abroad, when the Payments for the concepts indicated in this article are made through the central office of the company or other establishment of it abroad, the withholding must be made within the fifteen days following the date in which the payment is made abroad or the amount is deducted of the same by the permanent establishment, whichever occurs first.

Article 168. In income from construction services, installation, maintenance or assembly in real estate, or by inspection or supervision activities related to them, It will consider that the source of wealth is in national territory when it is carried out in the country. The tax will be determined by applying the 25% rate on the income obtained, without deduction Any, the person making the payments must make the withholding.

Taxpayers who have a representative in the country who meets the requirements established in the Article 174 of this Law, may choose to apply the maximum rate to be applied on the excess of the Lower limit established by the rate contained in article 152 of this Law, on the amount that resulting from reducing the income obtained, the deductions authorized by Title II of this Law, which directly affect said income, regardless of where they were made. In In this case, the representative will calculate the resulting tax and will find out by means of a declaration that presented to the authorized offices that correspond to the place where the work is carried out, within the month following its conclusion.

Article 169. In the case of income from obtaining prizes, it will be considered that the source of wealth is found in national territory when the lottery, raffle, raffle or gambling and contests of all kinds are held in the country. Unless proven otherwise, it will be understood that the lottery, raffle, raffle or game with bets and contests of all kinds is held in the country when the prize is pay on it.

The tax for lottery prizes, raffles, sweepstakes and contests, will be calculated by applying the rate of the 1% on the value of the prize corresponding to each ticket or whole ticket, without any deduction, provided that the states do not levy a local tax on the income referred to in this paragraph, or the established tax does not exceed 6%. The tax rate referred to in this article will be 21%, in those states that apply a local income tax to which

This paragraph refers to a rate that exceeds 6%.
The tax for gambling prizes will be calculated by applying 1% of the total value
of the amount to be distributed among all the tickets that are awarded.
The refund corresponding to the ticket that allowed to participate in lotteries is not considered as a prize.
The tax will be paid by withholding when the person making the payment is a resident of
national territory or resident abroad with permanent establishment located in the country or
will find out by declaration at the authorized office within fifteen days after obtaining
of the income, when the person paying the prize is a resident abroad.

Article 170. In the case of income obtained by natural or legal persons, in exercise of their
artistic or sports activities, or the realization or presentation of public shows,
will consider that the source of wealth is in national territory when said activity, or
presentation takes place in the country.
They are considered included in the services provided by a resident abroad related to
the presentation of public shows, those that are intended to promote said
presentation, including activities carried out in national territory as a result of the reputation
that the resident has abroad as an artist or athlete.
Included in this article are income obtained by residents abroad who pay
services, grant the temporary use or enjoyment of goods or dispose of goods, which are related to the
presentation of the public, artistic or sports shows referred to in this article. I know
presumes, unless proven otherwise, that the artists, athletes or people who present the
public performance, they have direct or indirect participation in the benefits obtained by the
services that grant the temporary use or dispose of said goods.
The tax will be determined by applying the 25% rate on the total income obtained without deduction
any, and the person making the payments must make the withholding, provided that he is a resident of
the country or abroad with permanent establishment in the country. In all other cases, who
obtain the income for the concepts referred to in this article, they will calculate the tax and
they will find out by means of a statement that they will present to the authorized offices that correspond to the place
where the show or sporting event was presented, the day after the admission was obtained.
Taxpayers who have representatives in the country who meet the requirements established in the
Article 174 of this Law, may choose to apply the maximum rate to be applied on the excess of the
Lower limit established by the rate contained in article 152 of this Law, on the amount that
result of reducing the income obtained the deductions authorized by Title II or Chapter II, Sections I
or II of Title IV of this Law, as appropriate, that directly affect said income,
regardless of where they were made. In this case, the representative will calculate the
resulting tax and will find out by means of a statement that will be submitted to the authorized offices that
correspond to the place where the public, artistic or sports show takes place, within the month
following the conclusion of the same. This option can only be exercised when the guarantee is granted
of tax interest for an amount equivalent to that corresponding to the tax determined in accordance with
fourth paragraph of this article, no later than the day after the income was obtained. In this last
In this case, the withholding agent will be released from making the withholding referred to in the previous paragraph.
Taxpayers who receive income in the terms of this article will not be applicable
provided in articles 154 and 156 of this Law for said income.

Article 171. In the case of income taxed by this Title, received by persons, entities
that are considered legal persons for tax purposes in their place of residence or that are
considered transparent in them or any other legal figure created or constituted according to the
foreign law, whose income is subject to a preferential tax regime, will be subject to a
withholding at the rate of 40% on said income, without any deduction, instead of what is provided in the
other provisions of this Title. The tax referred to in this paragraph will be paid through
withholding when the person making the payment is a resident in Mexico or a resident abroad with
permanent establishment in the country.
The provisions of the preceding paragraph shall not be applicable to income from dividends and
earnings distributed by legal entities or, interest paid to foreign banks and interest
paid to residents abroad, arising from the placement of securities referred to in the
Article 8 of this Law, as well as the titles placed abroad, provided for in Article 166 of the

same Law, in which case the provisions of articles 10, 77 and 166 sections I and II and last paragraph of this last precept, as appropriate, provided that the established requirements are met in said provisions.

Amended paragraph DOF 11-18-2015

In the case of income from mediations subject to preferential tax regimes that obtain residents abroad, the source of wealth is considered to be in national territory when the person making the payment is a resident of Mexico or a permanent establishment of a resident abroad. Income from mediations are payments for commissions, brokerages, agency, distribution, consignment or estimate and in general, income from interest management strangers.

For the purposes of the previous paragraph, the tax will be calculated by applying the 40% rate on income obtained, without any deduction, and the person making the payments must make the withholding. Bliss Withholding, you must find out through a statement that will be presented within the following fifteen days at the date of the operation before the offices authorized by the tax authorities.

Article 172. The following are considered taxable income, in addition to those indicated in this Title:

I.

The amount of debts forgiven by the creditor or paid by another person. In this In this case, the source of wealth is considered to be in national territory when the The creditor that forgives the debt is a resident of the country or a resident of the foreigner with permanent establishment in Mexico.

II.

Those obtained by granting the right to participate in a business, investment or any payment to celebrate or participate in legal acts of any nature. In this case, considers that the source of wealth is in national territory when the business, investment or legal act, is carried out in the country, provided that they are not contributions to the social capital of a legal person.

III.

Those derived from compensation for damages and income derived from criminal or conventional clauses. In this case, the source of wealth is considered to be is in national territory when the one who makes the payment of the income referred to This fraction is a resident in Mexico or a resident abroad with an establishment permanent in the country.

IV.

Those that derive from the sale of commercial credit. The source of wealth is found in national territory when commercial credit is attributable to a person residing in the country or a resident abroad with permanent establishment located in the country.

For the purposes of this fraction, it will be considered that there is a source of wealth in the territory national, when the resident abroad disposes of assets used by a resident in Mexico or by a resident abroad with permanent establishment in the country, provided that the consideration derived from the sale exceeds the market price of said goods. It will be presumed, unless proven otherwise, as income derived from the sale of commercial credit, the difference that exists between the market price have the assets on the date their ownership is transferred and the full amount of the agreed consideration, when the latter is greater. The tax authorities may perform an appraisal to determine the market price of the assets owned by the resident abroad and in the event that said appraisal is less than 10% of the price of market considered by the taxpayer to determine the tax, the difference is will consider income for the purposes of this article.

The provisions of this section will not be applicable to the gain on the sale of shares.
The tax referred to in this article will be calculated by applying to income, without deduction
any, the maximum rate to be applied on the excess of the lower limit established by the rate
contained in Article 152 of this Law. In the case of section I above, the tax is
will calculate on the total amount of the forgiven debt, having to make the payment the forgiving creditor
the debt, by means of a statement that will be presented to the authorized offices the day after the
effect said forgiveness.
In the case of the income referred to in section II of this article, the tax will be calculated
on the gross amount of the agreed consideration and in the case of the income indicated in the fraction
III of the same, will be determined on the gross amount of the compensation or payments derived from
criminal or conventional clauses.
In the case of the income referred to in section IV of this article, the tax shall be
will be calculated on the gross amount of the agreed consideration. In the case provided for in the second paragraph
of the aforementioned fraction, the tax will be calculated on the difference that exists between the total amount of the
agreed consideration and the value of the assets on the date the ownership is transferred,
according to the appraisal carried out by a person authorized by the tax authorities, depending on the
case.
Regarding the income mentioned in sections II, III and IV of this article, the tax is
will pay by withholding that the person making the payment will make if he is a resident in the country or
resident abroad with permanent establishment in Mexico. Otherwise, the taxpayer
You will find out the corresponding tax through a statement that you will present to the authorized offices
within fifteen days after obtaining the income.
Article 173. In the case of income from premiums paid or assigned to reinsurers, it will be considered
that the source of wealth is in national territory when said premiums paid or transferred are
paid by a resident in the country or by a resident abroad with permanent establishment
in the country.
The tax will be calculated by applying the gross amount paid to the resident abroad, without
any deduction, the rate of 2%. The tax will be paid by withholding made by the person
make payments.
Article 174. The representative referred to in this title must be a resident in the country or a resident
abroad with permanent establishment in Mexico and keep at the disposal of the authorities
tax, the supporting documentation related to the payment of the tax on behalf of the
taxpayer, for five years counted from the day following the one on which the
filed the statement.
When the purchaser or the borrower of the work assumes joint and several liability, the representative
it will stop being supportive; In this case, the jointly responsible will have the availability of the documents to
referred to in this article, when the tax authorities exercise their powers of verification.
Individuals taxpayers of the tax referred to in this Title who during the year of
calendar acquire residence in the country, they will consider the tax paid during the same as
definitive and will calculate in the terms of Title IV, of this Law, the income tax that is
received or are payable from the date on which they acquired the residence.

Taxpayers who obtain income from those indicated in article 168 of this Law, when
for their activities constitute a permanent establishment in the country, they will present a declaration within
of the three months following the date on which they constitute a permanent establishment in the country
calculating the tax in the terms of Titles II or IV of the same, as the case may be and will carry out
provisional payments from the following year to the one in which they constitute an establishment
permanent.
I.
If when they were not a permanent establishment the tax was paid by withholding
25% of the income obtained, they will apply this rate to accumulated income
corresponding to each provisional payment.
II.
If when they did not constitute a permanent establishment it was decided to apply the established rate

in the first paragraph of article 9 of this Law, to the amount resulting from decreasing income obtained the deductions authorized by Title II thereof, will determine your payments provisional as indicated in articles 14 or 106 of this Law as the case may be.
In the case of legal entities, they will begin their fiscal year on the date that their activities constitute a permanent establishment in the country.
Article 175. For the purposes of this Title, income will be considered for:
I.
Salaries and in general for the provision of a subordinate personal service, those indicated in Article 94 of this Law, except for the remuneration of members of boards of directors, of surveillance, advisory or of any other nature, as well as fees to administrators, commissioners and general managers.
II.
Fees and, in general, for the provision of a professional service, those indicated in the Article 100 of this Law.
III.
Grant the temporary use or enjoyment of real estate, those referred to in article 114 of this Law.
IV.
Disposal of assets, those derived from the acts mentioned in article 14 of the Code Federal Prosecutor, including in the case of expropriation.
V.
Prizes that derive from the celebration of lotteries, raffles, raffles or games with bets and contests of all kinds, those mentioned in article 137 of this Law.
SAW.
Business activities, the income derived from the activities referred to in the Article 16 of the Fiscal Code of the Federation. The income to which Articles 153 to 173 of this Law refer.
VII.
Interests, those provided for in articles 163 and 166 of this Law, which are considered credit returns of any nature.
The provisions of sections II, III and V of this article are also applicable to persons moral.

TITLE VI
OF CONTROLLED FOREIGN ENTITIES SUBJECT TO REGIMES PREFERRED TAXES AND MULTINATIONAL COMPANIES

Denomination of the Title amended DOF 12-09-2019

CHAPTER I
OF CONTROLLED FOREIGN ENTITIES SUBJECT TO REGIMES PREFERRED ATTORNEYS

Name of the Chapter amended DOF 12-09-2019

Article 176. Residents in Mexico and residents abroad with establishment permanent in the country, they are obliged to pay the tax in accordance with the provisions of this Chapter, for income subject to preferential tax regimes obtained through foreign entities in which they participate, directly or indirectly, in the proportion that corresponds to them for their participation in them.
The income referred to in this Chapter is that generated in cash, goods, services or in credit by foreign entities and those that have been presumably determined by the tax authorities, even in the event that said income has not been distributed by them to the taxpayers of this Chapter.
For the purposes of this Law, income subject to preferential tax regimes, the that are not taxed abroad or are taxed with an income tax of less than 75% of the Income tax that would be caused and paid in Mexico, in the terms of Titles II or IV of this Law, as appropriate. The tax on dividends indicated in the second paragraph of article 140, nor in the second paragraph of section V of article 142 of this Law, to the

when determining the income subject to preferential tax regimes.
Income will be considered to be subject to a preferential tax regime when the tax
on the income actually caused and paid in the country or jurisdiction in question is less than
tax caused in Mexico in the terms of this article by the application of a legal provision,
regulatory, administrative, resolution, authorization, return, accreditation or any other
process.
To determine if the income is subject to preferential tax regimes in the
terms of the preceding paragraphs, the profit or loss generated by all the
operations carried out in the calendar year by each foreign entity. If you have participation in
two or more foreign entities resident in the same country or jurisdiction, and these consolidate for
tax effects in your country of residence, the determination may be made on a consolidated basis in the
terms established by the general rules issued by the Administration Service
Tax. For the purposes of other Chapters of this Law, the determination indicated will be made for each
operation.
To make the determination indicated in the preceding paragraphs, all the
Income taxes paid by the foreign entity, regardless of whether they are paid in a
country or jurisdiction other than your residence or different levels of government. It is not considered that a
Tax was paid, among others, when it was made through the tax credit
on income or tax incentives.
If the income generated by a foreign entity in a calendar year is subject to
a preferential tax regime and these are distributed to another foreign entity, the determination that must
carried out in accordance with the preceding paragraphs may consider the amount of tax paid by
the second entity corresponding to said income. The provisions of this paragraph will only be applicable
whether the distribution is made in the same calendar year in which the income was generated or within
of the six months following the end of the same, and in this same period said
tax.

Instead of comparing the tax paid by the foreign entity versus the tax that would be incurred
and would pay in Mexico in accordance with the previous paragraphs, the taxpayer may compare the rate
statutory income tax of the country or jurisdiction of your tax residence, with the rate
established in article 9 of this Law or the maximum rate to be applied on the excess of the limit
lower than the rate contained in article 152 thereof, as appropriate. In these
In these cases, income subject to preferential tax regimes will not be considered when said profits
are taxed at a rate equal to or greater than 75% of the rates mentioned above, provided that
all their income is taxable, except dividends received between entities that are residents
from the same country or jurisdiction, and that their deductions are or have actually been paid, provided
that are accumulated or deducted, respectively, at the same times indicated in Titles II or IV
of this Law, as appropriate. What is stated in this paragraph will only be applicable if the foreign entity
is not subject to any tax credit or benefit in your country or jurisdiction of residence that reduces your
tax base or tax payable that would not be granted in Mexico, and when said country or jurisdiction
have a comprehensive information exchange agreement with Mexico. What is stated in this paragraph will not be
applicable when the foreign entity is subject to various statutory rates in its country or jurisdiction of
home. For these purposes, it is presumed, unless proven otherwise, that the elements are not met
provided for in this paragraph.
The provisions of this article will not be applicable to the income obtained by the taxpayer through
a tax transparent foreign entity or foreign legal figure in which you have a stake
direct, regardless of whether the income of the latter is subject to a preferential tax regime.
This article will not be applicable either to the income obtained by the taxpayer through an entity.
transparent foreign tax or foreign legal figure, regardless of whether they are subject to a
preferential tax regime, when your indirect participation in said entity or legal entity is
constituted by a structure that exclusively integrates one or more foreign entities
transparent tax or foreign legal figures. The above is applicable to the income you obtain
the taxpayer through each of these entities or figures that make up said structure. The
The cases indicated in this paragraph will be subject to the provisions of article 4-B of this Law.
The provisions of this article shall apply to income obtained by a foreign entity through
tax transparent foreign entities or foreign legal figures in proportion to their

participation. When income generated through tax transparent foreign entities
or foreign legal figures have not been accumulated by the first foreign entity, they will be considered
the same to determine if the income of the latter is subject to a tax regime
preferential. When the transparent foreign entity or foreign legal figure pays a tax
on the income on said income, it will be considered for purposes of this determination in the proportion
that corresponds to the first foreign entity.
The provisions of this Chapter will only be applicable when the taxpayer exercises effective control
on the foreign entity in question. For these purposes, it will be understood that there is effective control
when any of the following assumptions are updated:

I.

When the average daily participation of the taxpayer on the foreign entity allows
have more than 50% of the total voting rights in the entity, gives them the right to
veto in the decisions of the entity or its favorable vote is required for the taking of said
decisions, or said participation corresponds to more than 50% of the total value of the shares
issued by the entity.

II.

When by reason of an agreement or security different from those indicated in the fraction
above, the taxpayer is entitled to more than 50% of the assets or profits of the
foreign entity in the event of any type of capital reduction or liquidation, in any
time of calendar year.

III.

In the event that the percentages indicated in the previous sections are not met, when the
The sum of both means that the taxpayer has more than 50% of the referred rights.

IV.

When the taxpayer and the foreign entity consolidate their financial statements based on
the accounting standards that are applicable to them.

V.

When considering the facts and circumstances, or any type of agreement or security, the
taxpayer has the right, directly or indirectly, to unilaterally determine the
agreements of the assemblies or management decisions of the foreign entity, including
by interposite person.

What is stated in the previous paragraph will be applicable when the taxpayer has a participation
direct or indirect about the entity in question. However, it will also be considered that there is
effective control for the purposes of sections I, II and III mentioned above, when the taxpayer:

TO.

Has the right, directly or indirectly, in accordance with section I to exercise control
cash of each of the intermediate foreign entities that separate it from the entity
foreign in question;

B.

Has the right, directly or indirectly, over more than 50% of the assets or profits of
each of the intermediate entities that separate it from the foreign entity in question in
case of any type of capital reduction or liquidation, due to an agreement or title
value different from those indicated in the previous section; or

C.

In the event that the percentages indicated in the previous sections are not met, when the
The sum of both means that the taxpayer has more than 50% of the referred rights.

For the purposes of determining whether there is effective control in accordance with the preceding paragraphs,
will consider all the rights of the taxpayer and its related parties and persons
linked, regardless of their tax residence or place of incorporation. In the case of related parties
and related persons who are residents in Mexico or permanent establishments in the territory
nationals of residents abroad, are obliged to comply with the provisions of this
chapter, regardless of whether by themselves they do not meet the requirement of having effective control over the
foreign entity in question. In the case that the rights are under the control of a figure
legal, it is considered that they belong to the taxpayer or a foreign entity in
proportion to their participation on it.

It will be considered that there is a relationship between people, if one of them occupies management or responsibility in one company of the other, if they are legally recognized as business associates or if it is the spouse or the person with whom they live in common law or are blood relatives in ascending or descending straight line, collateral or by affinity, up to the fourth degree.
It is presumed, unless proven otherwise, that the taxpayer has effective control of the entities foreign companies that generate income subject to preferential tax regimes.
Income subject to the provisions of this Chapter shall not be considered income obtained through foreign entities that carry out business activities, except that their passive income represent more than 20% of your total income. The provisions of this paragraph will not be applicable, when more than 50% of the income of the foreign entity has a source of wealth in the territory national or have represented a deduction in Mexico directly or indirectly.

For the purposes of this Chapter, the following are considered passive income: interest; dividends; royalties; the gains in the sale of shares, securities or intangible assets; the earnings from derivative financial operations when the underlying refers to debts or shares; commissions and mediations, as well as income from the sale of assets that are not are physically located in the country or jurisdiction where the entity resides or is located and the income from services provided outside of said country or jurisdiction, or to persons who do not reside in said country or jurisdiction, as well as the income derived from the sale of real estate, the derived from the granting of the temporary use or enjoyment of goods, as well as the income received by way of gratuitous.
The tax authorities may authorize the taxpayers of this Chapter not to apply the provisions thereof to passive income generated by foreign entities that have authorization to act as financing entities by the authorities of the country in which they reside, when said income is used to comply with the requirements established for the purpose granting of credits contracted with people, figures or entities that are not considered as related parties in the terms of article 179 of this Law and an authorized deduction is not generated for a resident in Mexico.
The authorization referred to in the previous paragraph will be subject to the conditions established in the general rules issued for this purpose by the Tax Administration Service.
When shares are sold within the same group, derived from a restructuring international, including merger and spin-off, that generate income within this Chapter, taxpayers may not apply the provisions of the same to said income, as long as when the following requirements and documentation are met:

one.
Submit a notice to the tax authorities prior to the completion of said restructuring, which includes the organization chart of the group, with shareholding and a detailed description of all the steps that will be carried out in it.

two.
That the realization of the restructuring is supported by reasons and business reasons and valid economics, without the main motivation for restructuring being to obtain a profit prosecutor, to the detriment of the Federal Treasury. The taxpayer must explain in detail the reasons and reasons why such restructuring was carried out in the notice to which refers to the previous numeral.

3.
That they present to the tax authorities within 30 days after the end of the restructures, the documents that prove the performance of the acts included within the aforementioned restructuring.

Four.
That the shares that are part of the restructuring are not transferred to a person, entity or legal figure that does not belong to said group, within two years after the date the restructuring was completed.

For the purposes of this Chapter, a group shall be understood as the group of companies whose shares with voting rights representing the capital stock are directly or indirectly owned by the same moral person by at least 51%. The provisions of the preceding paragraph shall not be applicable, with respect to the income generated by the sale of shares that have been issued by a resident in Mexico

or when its book value comes directly or indirectly from more than 50% of real estate
located in the country.
When a foreign entity or foreign entities that consolidate fiscally in the same country or
jurisdiction, are subject to a preferential tax regime due to a difference at the time of

accumulation of income, deduction of their expenses or payment of tax, they may request a
authorization to the tax authorities for the purpose of not applying the provisions of this Chapter. Is
Authorization can only be granted if said temporary difference does not exceed a period of four years
counted from the fiscal year in question and if the additional requirements that for such
effect issued by the Tax Administration Service through general rules.
Article amended DOF 12-09-2019

Article 177. For the purposes of this Chapter, the income referred to in Article 176 of this
Law will be taxable for the taxpayer in the year in which they are generated in the proportion of their
direct or indirect participation in the foreign entity that receives them, even if it does not
distribute to taxpayer. Taxpayers must calculate income tax, applying to the
tax result of the foreign entity the corresponding tax rate.
The tax result of the foreign entity will be determined in accordance with Title II of this Law.
The fiscal result for the year will be determined in the foreign currency in which the
accounting by the foreign entity and must be converted into national currency at the exchange rate of the last day
business at the close of the fiscal year. The Tax Administration Service may issue rules of a nature
general for the application of this paragraph.
In the event that a tax loss results, it may only be reduced from the tax profits of
subsequent years that have the same foreign entity that generated it, in the terms of article 57
of this Law.
After determining the tax result of the foreign entity, the taxpayer must calculate the
himself in proportion to his direct or indirect participation in it. To determine
said proportion shall be considered the following:

I.
In case of having effective control in accordance with section I or section A of article
176 of this Law, its average direct or indirect participation per day of the
taxpayer on the foreign entity in the fiscal year in question.

II.
In case of having effective control in accordance with section II or section B of article
176 of this Law, the direct or indirect participation that the taxpayer has
on the assets and profits of the foreign entity, in the event of any type of reduction of
capital or liquidation. In case this percentage has changed during the calendar year,
will consider the highest of them.

III.
In case of having effective control in accordance with sections I or II, or sections A or B
of Article 176 of this Law, or some combination of them, the taxpayer must add the
participations referred to in sections I and II of this article, even though
some of them do not generate effective control in accordance with the aforementioned article.

IV. In case of having effective control in accordance with section III or section C of article
176 of this Law, the direct or indirect participation that corresponds to the
taxpayer in accordance with sections I and II of this article.

V.
In case of having effective control in accordance with section IV of article 176 of this
Law, the direct or indirect controlling participation will be considered in accordance with the
accounting standards that are applicable.

SAW.
In case of having effective control in accordance with section V of article 176 of this
Law, the average direct or indirect participation per day of the taxpayer on
the foreign entity in the fiscal year in question, and the percentage that the taxpayer has

on the assets and profits of the foreign entity in case of any type of reduction of capital or liquidation due to an agreement or security other than shares.

If the taxpayer is in more than one of the cases established in the previous paragraph, It must consider as a proportion of its direct or indirect participation, the highest of them.

Taxpayers who choose to make the determination on a consolidated basis referred to in the fifth paragraph of article 176 of this law, may calculate the tax on a consolidated basis by the income considered for said determination.

Taxpayers must have at the disposal of the tax authorities the accounting of the foreign entities referred to in article 176 of this Law and submit within the term corresponding informative declaration referred to in article 178 of the same. In case of non-compliance, all the income of the foreign entity will be accumulated, without any deduction, in the proportion that corresponds to them for their direct or indirect participation in it.

In the case of taxpayers subject to Title II of this Law, the tax will be determined by applying the rate provided for in article 9 of this law to the tax result referred to in this article. In the case of taxpayers subject to Title IV of this Law, the tax will be determined by applying the maximum rate for be applied on the excess of the lower limit established by the rate contained in article 152 of this Law.

The taxable income referred to in this article will be determined each calendar year and will not be will accumulate to the other income of the taxpayer, including for the purposes of articles 14, 106, 144 and 145 of this Law, as appropriate. The tax that results from said income will find out together with the annual declaration.

Income taxes paid by foreign entities for income subject to regimes Preferential tax, in Mexico and abroad, may be credited against income tax caused in accordance with this Chapter in the same terms as article 5 of this Law.

Amount of creditable tax will be determined in the same proportion, as the result is determined tax in terms of the fourth paragraph of this article. The provisions of this paragraph do not include the tax paid by other foreign entities or legal figures, unless the income of the latter has been included as income of the foreign entity in question for the purposes of determining indicated in article 176 of this Law and for the calculation of the tax result in accordance with this Article.

Additionally, the income tax paid by a foreign entity in by virtue of the application of foreign tax provisions similar to those contained in this Chapter, provided that the taxpayer has a direct or indirect shareholding in the entity that make the payment. The provisions of this paragraph shall be subject to the provisions of article 5 of this Law.

The taxpayer must keep an account for each of the foreign entities in which participate that generate the income referred to in article 176 of this Law. This account will be added with the tax profit or tax result of each fiscal year of the foreign entity that corresponds to the taxpayer for their participation in it who has already paid the tax referred to in this article, subtracting from the amount of the same, the creditable tax in accordance with the previous paragraph, and will decrease with the income, dividends or profits that the foreign entity distributes to the taxpayer. In the event that the foreign entity subject to a preferential tax regime in question pay the tax indicated in this Chapter in the name and on behalf of the taxpayer, the tax actually paid for it must also be deducted from this account, without this generating a cumulative income to the taxpayer. When the balance of this account is less than the amount of the dividends or profits distributed to the taxpayer, the tax must be paid for the difference

applying the rate provided in article 9 of this Law, or the maximum rate to be applied on the surplus of the lower limit established by the rate contained in article 152 of the same, as appropriate.

The balance of the account provided for in the previous paragraph, which is held on the last day of each fiscal year, without

include the tax profit or the tax result for the year itself, it will be updated for the period covered, from the month in which the last update was made and until the last month of the fiscal year in question.
When the taxpayer receives profits or dividends after the update provided for in this paragraph, the account balance on the distribution date will be updated for the period understood, from the month in which the last update was made and until the month in which distribute income, dividends, or profits.
Dividends or profits received by legal entities resident in Mexico, decreased with the income tax that has been paid by them in the terms of this article, will be added to the net tax profit account referred to in article 77 of this Law of said persons.
Notwithstanding the preceding paragraphs, when individual taxpayers obtain dividends or profits of foreign entities provided for in this Chapter, must pay the tax additional to that referred to in article 142, section V, second paragraph of this Law.
When the taxpayer disposes of shares of the foreign entity or its participation in it, will determine the profit in the terms of the third paragraph of article 22 of this Law. The taxpayer You may choose to apply the provisions of article 22 of the same Law, as if it were actions issued by legal entities resident in Mexico.
In the case of income derived from the liquidation or reduction of the capital of the entities foreigners referred to in this article, the taxpayer must determine the taxable income in the terms of article 78 of this Law. For these purposes, the taxpayer will keep a capital account of contribution to be added with capital contributions and net premiums for subscription of actions carried out by each shareholder and will be reduced with the capital reductions made at each shareholder.
The balance of the account provided for in the preceding paragraph that is held on the closing day of each fiscal year is will update for the period, from the month in which the last update was made, until the month of closing of the fiscal year in question. When capital contributions or reductions are made after the update provided for in this paragraph, the balance of the account held at that time date will be updated for the period included, from the month in which the last update was made and until the month in which the contribution or reimbursement is paid, as applicable.
The updated contribution capital per share will be determined by dividing the balance of the capital contribution of each shareholder, referred to in this article, among the total of shares that each of them has from the legal entity, on the date of reimbursement, including those corresponding to the reinvestment or capitalization of profits or any other concept that makes up the stockholders' equity of the same.
The taxpayers' accounting relating to the income referred to in this Chapter shall meet the requirements established in subsection a) of section XVII of article 76 of this Law and must be at the disposal of the tax authorities. For the purposes of this Chapter, it is considered that the The taxpayer has at the disposal of the tax authorities the accounting of foreign entities to referred to in the first paragraph of article 176 of this Law, when it must be provided to said authority when exercising its powers of verification.
For the purposes of this Law, the tax authorities may, as a result of the exercise of the powers of verification granted by law, determine the simulation of legal acts

exclusively for tax purposes, which must be duly founded and motivated within of the verification procedure and declared its existence in the act of determining its tax situation referred to in article 50 of the Federal Tax Code, provided that it is operations between related parties in terms of article 179 of this Law.
In legal acts in which there is simulation, the taxable event will be the effectively made by the parties.
The resolution in which the authority determines the simulation must include the following:

to)
Identify the simulated act and the one actually celebrated.

b)
Quantify the tax benefit obtained by virtue of the simulation.

c)
Indicate the elements by which the existence of said simulation was determined, including the intention of the parties to simulate the act.

For the purposes of testing the simulation, the authority may rely, among others, on elements presumptive.
In the cases that simulation is determined in the terms of the four previous paragraphs, the Taxpayer shall not be obliged to present the declaration referred to in article 178 of this Law.
Article amended DOF 12-09-2019
Article 178. The taxpayers of this Title, in addition to the obligations established in other Articles of this Law, must present in the month of February of each year, before the authorized offices, informative statement on the income that they have generated or generate in the immediate fiscal year above subject to preferential tax regimes, or in companies or entities whose income is subject to said regimes, corresponding to the immediately preceding exercise, accompanying the states account for deposits, investments, savings or any other, or where appropriate, the documentation that through general rules established by the Tax Administration Service. For effects of this article, are considered income subject to preferential tax regimes, both deposits like withdrawals. The declaration referred to in this article will be used only for the purposes prosecutors.
Notwithstanding the provisions of this Chapter, taxpayers who generate income from any class from any of the territories indicated in the transitory provisions of this Law, as well as such as those that carry out operations through transparent foreign entities and fiscal figures foreign legal entities referred to in article 4-B of the same, must present the declaration information provided in the previous paragraph, without this being considered alone that they are generating income subject to preferential tax regimes, unless they are located in one of the assumptions provided for in article 176 of this Law, or when they do not comply with the presentation of the informative statement referred to in this paragraph.
Amended paragraph DOF 12-09-2019
The owner and co-owners of the income provided for in the first paragraph of this article will be those who must present the aforementioned declaration and financial institutions will only be relieved of present it, as long as they keep a copy of the statement submitted in time and form by the owner and joint owners of income subject to a preferential tax regime.
It is considered that the taxpayer omitted the presentation of the return referred to in this article, when it does not contain the information related to all the income that the taxpayer

has generated or generates subject to preferential tax regimes that correspond to the fiscal year immediately preceding.

CHAPTER II
OF MULTINATIONAL COMPANIES

Article 179. Taxpayers of Title II of this Law, who carry out operations with parties related persons residing abroad are obliged, for the purposes of this Law, to determine their cumulative income and authorized deductions, considering for those operations the prices and amounts of consideration that they would have used with or between independent parties in operations comparable.
In the opposite case, the tax authorities may determine the accumulative income and authorized deductions from taxpayers, by determining the price or amount of the tax consideration in transactions between related parties, considering for those operations the prices and amounts of consideration that would have used independent parties in comparable operations, whether they are with legal entities, residents in the country or in the foreigner, natural persons and permanent establishments in the country of residents abroad, as well as in the case of activities carried out through trusts.
For the purposes of this Law, it is understood that operations or companies are comparable, when there are no differences between them that significantly affect the price or amount of the consideration or profit margin referred to in the methods established in the article 180 of this Law, and when such differences exist, they are eliminated through reasonable adjustments.
To determine these differences, the pertinent elements that are required will be taken into account, according to the method used, considering, among others, the following elements:
I.
The characteristics of the operations, including:
to)

In the case of financing operations, elements such as the amount of the principal, term, guarantees, solvency of the debtor and interest rate.

b)

In the case of provision of services, elements such as the nature of the service, and whether or not the service involves technical expertise or knowledge.

c)

In the case of use, enjoyment or alienation **,** of tangible assets, elements such as physical characteristics, quality and availability of the good.

d)

In the event that exploitation is granted or an intangible asset is transferred, elements such as whether it is a patent, trademark, trade name or transfer of technology, duration and degree of protection.

and)

In the case of the sale of shares, elements such as capital updated accounting of the issuer, the present value of earnings or cash flows projected or the stock market price of the last event on the day of the sale of the station.

II.

The functions or activities, including the assets used and risks assumed in the operations, of each of the parties involved in the operation.

III.

The contractual terms.

IV.

The economic circumstances.

V.

Business strategies, including those related to penetration, permanence and market expansion.

When the business cycles or commercial acceptance of a taxpayer's product cover more of an exercise, corresponding comparable operations of two or more exercises, before or after.

Two or more persons are considered related parties, when one participates in a direct or indirect in the administration, control or capital of the other, or when a person or group of persons participate directly or indirectly in the administration, control or capital of said persons.

In the case of joint ventures, their members are considered related parties, as well as the people who according to this paragraph are considered related parties of said member.

They are considered related parties of a permanent establishment, the parent company or other permanent establishments of the same, as well as the persons indicated in the previous paragraph and their permanent establishments.

Unless proven otherwise, it is presumed that transactions between residents in Mexico and companies or entities subject to preferential tax regimes, are between related parties in which the The prices and amounts of the consideration are not agreed according to those used by parties independent in comparable operations.

For the interpretation of the provisions of this Chapter, the Guides on Prices of Transfer for Multinational Companies and Tax Administrations, approved by the Council of the Organization for Economic Cooperation and Development in 1995, or those that substitute, insofar as they are congruent with the provisions of this Law and the treaties entered into by Mexico.

Article 180. For the purposes of the provisions of Article 179 of this Law, taxpayers must apply the following methods:

I.

Comparable uncontrolled price method, which consists of considering the price or the amount of the considerations that have been agreed with or between independent parties in comparable operations.

II.

Resale price method, which consists of determining the acquisition price of a good, of the provision of a service or the consideration of any other operation between related parties, multiplying the resale price, or the provision of the service or the operation in question due to the reduction of the unit, the percentage of profit gross that had been agreed with or between independent parties in operations comparable. For the purposes of this fraction, the percent of gross profit will be calculated dividing gross profit by net sales.

III.

Added cost method, which consists of determining the sale price of a good, from the provision of a service or the consideration of any other operation, between parties related, multiplying the cost of the good, service or operation in question by the result of adding to the unit the percent of gross profit that would have been agreed with or between independent parties in comparable transactions. For the purposes of this fraction, Gross profit percent will be calculated by dividing gross profit by cost of sales.

IV.

Profit partition method, which consists of allocating the operating profit obtained by related parties, in the proportion that would have been assigned with or between parties independent, according to the following:

to)

The global operating profit will be determined by adding the profit from operation obtained by each of the related persons involved in the operation.

b)

Global operating income will be assigned to each of the related persons considering elements such as assets, costs and expenses of each of the related persons, with respect to the operations between said related parties.

V.

Residual method of profit sharing, which consists of allocating operating profit obtained by related parties, in the proportion that would have been assigned with or between independent parties as follows:

to)

The global operating profit will be determined by adding the profit from operation obtained by each of the related persons involved in the operation.

b)

The global operating income will be allocated as follows:

one.

The minimum utility that corresponds in your case will be determined, to each of the related parties by applying any of the methods refer to sections I, II, III, IV and VI of this article, without taking into account the use of significant intangibles.

two.

The residual profit will be determined, which will be obtained by decreasing the profit minimum referred to in section 1 above, of global operating profit.

This residual profit will be distributed among the related parties involved in the operation taking into account, among other elements, significant intangibles used by each of them, in the proportion in which it would have been distributed with or between independent parties in comparable transactions.

SAW.

Transactional margin method of operating profit, which consists of determining in transactions between related parties, the operating profit that they would have obtained comparable companies or independent parties in comparable operations, based on profitability factors that take into account variables such as assets, sales, costs, expenses or cash flows.

From the application of any of the methods indicated in this article, a range of

prices, amounts of consideration or profit margins, when there are two or more
comparable operations. These ranges will be adjusted by applying statistical methods. Yes
the price, amount of the consideration or profit margin of the taxpayer is within
these ranges, said prices, amounts or margins will be considered as agreed or used between
independent parties. In case the taxpayer is outside the adjusted range, the
will consider that the price or amount of the consideration that independent parties would have used,
is the median of that range.
Taxpayers must first apply the method provided by section I of this
Article, and may only use the methods indicated in sections II, III, IV, V and VI of the same, when
the method provided for in the aforementioned section I is not appropriate to determine that the operations
made are at market prices in accordance with the Transfer Pricing Guidelines

for Multinational Companies and Tax Administrations referred to in the last paragraph of the
Article 179 of this Law.
For the purposes of applying the methods provided by sections II, III and VI of this article,
the methodology will be considered to be met, provided it is shown that the cost and price of
sale are at market prices. For these purposes, market prices will be understood as:
the prices and amounts of consideration that they would have used with or between independent parties in
comparable operations or when the taxpayer has been granted a favorable resolution in the
terms of article 34-A of the Federal Tax Code. It shall be demonstrated that the method
used is the most appropriate or the most reliable according to the information available, and must
give preference to the methods provided in sections II and III of this article.
For the purposes of this article and article 179 of this Law, income, costs, gross profit,
Net sales, expenses, operating income, assets and liabilities, will be determined based on the standards
of financial information.
Article 181. A resident abroad shall not be considered to have an establishment
permanent in the country, derived from the legal or economic relationships that they maintain with
companies that carry out maquila operations, that habitually process in the country, goods or
merchandise held in the country by the resident abroad, using provided assets,
directly or indirectly, by the resident abroad or any related company, provided that
Mexico has concluded, with the country of residence of the resident abroad, a treaty to prevent the
double taxation and the requirements of the treaty are met, including the friendly agreements entered into
in accordance with the treaty as implemented by the treaty parties,
so that it is considered that the resident abroad has no permanent establishment in the country.
The provisions of this article will only be applicable provided that the companies that carry out
Maquila operations comply with the provisions of article 182 of this Law.
For the purposes of this article, it is considered a maquila operation that complies with the following
terms:
I.
That the goods supplied by the resident abroad on the occasion of a contract
of maquila under cover of a Maquila Program authorized by the Ministry of Economy,
that undergo a transformation or repair process, are imported
temporarily and return abroad, including through virtual operations,
carried out in accordance with the provisions of the Customs Law and the rules of character
General issued for this purpose by the Tax Administration Service. For the provisions of
This fraction does not require the return abroad of waste and waste.
The goods referred to in this section may only be owned by a third party.
resident abroad when he has a commercial manufacturing relationship with the
company residing abroad, which in turn has a maquila contract with which
carries out the maquiladora operation in Mexico, as long as those goods are
supplied as a result of such business relationships.
For the purposes of this fraction, the processes that are
carry out with goods consisting of: dilution in water or other substances; he
washing or cleaning, including the removal of rust, grease, paint or other coatings; the
application of preservatives, including lubricants, protective encapsulation or paint to
conservation; adjusting, filing or cutting; dosage conditioning; the packaging,

repackaged, packed or repackaged; testing, and marking, labeling or
classification, as well as the development of a product, except in the case of brands, notices
trademarks and trade names.

II.
That all of your income from your productive activity comes exclusively from your
maquiladora operation.
III.
That when the companies with the Program that carry out the transformation processes or
repair referred to in section I of this article, incorporate in their processes
productive national or foreign goods, which are not imported temporarily,
These must be exported or returned together with the merchandise that
temporarily imported.
IV.
That the transformation or repair processes referred to in section I of this article,
are carried out with machinery and equipment owned by the resident abroad with whom the
Companies with the Program have entered into the maquiladora contract, provided they have not been
owned by the company that carries out the maquila operation or another company resident in
Mexico of which it is a related party.
The transformation and repair process may be complemented with machinery and equipment
owned by a third party resident abroad, who has a business relationship of
manufacturing with the company residing abroad that in turn has a contract of
maquila with the one that carries out the maquila operation in Mexico, as long as those
goods are supplied as a result of said commercial relationship, or are owned by
the company that carries out the maquiladora operation or with machinery and equipment leased to a
unrelated party. In no case the machinery or equipment mentioned above may have
been owned by another company resident in Mexico of which the company that performs the
maquila operation is a related party.
The provisions of this section will be applicable provided that the resident abroad with the
that the maquila contract has been concluded owns at least 30% of the
machinery and equipment used in the maquila operation. The mentioned percentage is
will be calculated in accordance with the general rules issued by the
Service tax administration.
The transformation or repair of merchandise whose
transfer is carried out in national territory and is not covered by a petition for
export so the provisions of article 182 of this law will not be applicable.
Article 182. For the purposes of Article 181 of this Law, it will be considered that the companies that
carry out maquila operations comply with the provisions of Articles 179 and 180 of the Law and
that the persons residing abroad for whom they act have no establishment
permanent in the country, when the maquiladora companies determine their tax profit as the amount
greater than the result of applying the following:
I.
6.9% of the total value of the assets used in the maquila operation during the
fiscal year, including those owned by the person residing in the country, of
residents abroad or any of its related parties, even when they have
been granted in use or temporary enjoyment to said maquiladora.
It is understood that the assets are used in the maquila operation when they are in
national territory and are used in whole or in part in said operation.
The assets referred to in this section may be considered only in the
proportion in which they are used provided they obtain authorization from the authorities
prosecutors.

to)
The person residing in the country may exclude from the calculation referred to in this section the value of assets leased to them by related parties resident in the territory national or non-related parties residing abroad, provided that the goods leased have not been owned by you or by related parties residing in the foreigner, except when the transfer of the same has been agreed upon in accordance with articles 179 and 180 of this Law.
The value of the assets used in the maquila operation, owned by the person resident in the country, it will be calculated in accordance with the procedure established the Tax Administration Service through general rules.
The value of fixed assets and inventories owned by residents abroad, used in the operation in question, will be calculated in accordance with the following:
one.
The value of inventories of raw materials, semi-finished products and completed, by adding the monthly averages of said inventories, corresponding to all the months of the year and dividing the total by the number of months included in the exercise. Average monthly inventories are determined by adding said inventories at the beginning and end of the month and dividing the result by two. Inventories at the beginning and end of the month must be valued according to the method that the person residing in the country has implemented based on the value that for said inventories has been consigned in the accounting of the owner of the inventories when they are imported into Mexico. Said inventories will be valued in accordance with accounting principles. generally accepted in the United States of America or the principles of generally accepted accounting records internationally when the owner of the property resides in a country other than the United States of America. For the case of the values of semi-finished or finished products, processed by the person residing in the country, the value will be calculated considering only the value of the raw material.
When the monthly averages referred to in the previous paragraph are are denominated in dollars of the United States of America, the person resident in the country must convert them to national currency, applying the change published in the Official Gazette of the Federation in force on the last day of the month corresponding. In the event that Banco de México has not published said exchange rate, the last exchange rate published in the Official Gazette of the Federation prior to the closing date of the month. When the referred amounts are denominated in a foreign currency other than the US dollar. United States of America, the exchange rate must be multiplied before mentioned by the equivalent in dollars of the United States of America of the currency in question, according to the table published by Banco de México in the month immediately following that to which the importation corresponds.
two.
The value of fixed assets will be the pending amount to be deducted, calculated from in accordance with the following:
i)
The original amount of the investment will be considered the acquisition amount of said assets by the resident abroad.
ii)
The pending amount to be deducted will be calculated decreasing from the original amount of the investment, determined in accordance with the provisions of the preceding paragraph, the

amount that results from applying to this last amount the maximum percentages authorized provided in articles 34, 35, 36, 37 and other applicable of this

Law, as appropriate to the property in question, without under any circumstances may apply the provisions of article 51 of the Tax Law on Income in force until 1998 or in article 220 of the aforementioned Law in force until December 31, 2013. For the purposes of this subsection, it should be considered the deduction for full months, from the date they were acquired until the last month of the first half of the fiscal year for which the tax utility. When the property in question has been acquired during said exercise, the deduction will be considered for full months, from the date of acquisition of the property until the last month of the first half of the period in which that the asset has been used for the operation in question in the aforementioned exercise.

In the case of the first and last fiscal year in which the asset is used, the value Average of the same will be determined dividing the aforementioned result between twelve and the quotient will be multiplied by the number of months in which the well has been used in these exercises.

The pending amount to be deducted calculated according to this subsection of the goods denominated in dollars of the United States of America will be converted to national currency using the exchange rate published in the Official Gazette of the Federation in force on the last day of the last month corresponding to the first half of the year in which the good was used. In the event that the Banco de México has not published said exchange rate, the last published exchange rate. Conversion to United States dollars of America referred to in this paragraph, of the securities denominated in other foreign currencies, it will be carried out using the equivalent in dollars of the United States of America of the latter currency according to the table that monthly publish the Banco de México during the first week of the month immediately following the one to which it corresponds.

iii) In no case will the pending amount to be deducted be less than 10% of the amount of acquisition of the goods.

3.

The person residing in the country may choose to include expenses and deferred charges in the value of the assets used in the maquila operation.

People residing in the country must have at the disposal of the authorities tax the corresponding documentation in which, where appropriate, the Values provided for in numbers 1 and 2 of section I of this article. I know will consider that the obligation to have at the disposal of the tax authorities the aforementioned documentation, when provided to said authorities, where appropriate, within the periods indicated in the provisions prosecutors.

II.

6.5% of the total amount of costs and operating expenses of the operation in question, incurred by the person residing in the country, determined in accordance with the regulations of financial information, including those incurred by residents abroad , except for following:

one.

The value corresponding to the acquisition of merchandise, as well as of raw materials, semi-finished or finished products, used in the operation of maquila, carried out on their own account by residents abroad.

two.

The deduction of investments from the fixed assets, expenses and deferred charges owned by the maquiladora company, intended for the maquila operation, will be calculated by applying the provisions of this Law.

3.

The effects of inflation determined in the financial information.

Four.
Financial expenses should not be considered.
5.
The extraordinary or non-recurring expenses of the operation should not be considered.
in accordance with financial reporting standards. Expenses are not considered
extraordinary those with respect to which reserves and provisions have been created
in the terms of the financial information standards and for which the company
maquiladora has liquid funds expressly destined to make its payment.
When the taxpayers have not created the aforementioned reserves and provisions and for
which the maquiladora company has liquid funds expressly for
make their payment, they will not consider as extraordinary expenses the payments that
made for the concepts with respect to which the reserves or
cited provisions.
The concepts referred to in this paragraph should be considered in their historical value
without updating for inflation, with the exception of the provisions of numeral 2 of this
fraction.
For the purposes of this fraction, only the expenses incurred in the
foreigner by residents abroad for directly related services
with the maquila operation for expenditures made on behalf of the resident person in
the country to cover own obligations contracted in national territory, or expenditures of
expenses incurred by residents abroad for subordinate personal services that are
rendered in the maquiladora operation, when the service provider's stay in the territory
national is greater than 183 calendar days, consecutive or not, in the last twelve months, in
the terms of article 154 of this Law.
For the purposes of the calculation referred to in the preceding paragraph, the amount of the expenses
incurred by residents abroad for subordinate personal services related
with the maquila operation, which are provided or used in national territory, must
understand the total salary paid in the fiscal year in question, including
any of the benefits indicated in general rules issued for this purpose
the Tax Administration Service, granted to the natural person.
When the natural person providing the subordinate personal service is a resident in the
instead of applying the provisions of the preceding paragraph, it may be considered
proportional expenses referred to in the aforementioned paragraph. To obtain this proportion,
multiply the total amount of salary received by the individual in the fiscal year of
in question, by the quotient that results from dividing the number of days spent in
national territory said person between 365. It will be considered as the number of days that the
natural person remains in national territory, those in which they have a physical presence
in the country, as well as on Saturdays and Sundays for every 5 business days of stay in the territory
national holidays, when the natural person in question has remained in the

country for more than 183 days in a 12-month period, short-term work breaks
duration, as well as sick leave.
People residing in the country who choose to apply the provisions of this section
They will present before the tax authorities, a document in which they state that the tax utility
of the year, represented at least the greater amount that results from applying the provisions of the
Sections I and II of this article, at the latest within the three months following the date
in which said exercise ends.
Companies with a maquila program that apply the provisions of this article must submit
annually before the tax authorities, no later than June of the year in question,
informative statement of its maquila operations in terms of what is established by the
Tax Administration through general rules.
The person residing in the country may obtain a particular resolution in the terms of article
34-A of the Fiscal Code of the Federation confirming compliance with articles 179 and 180
of this Law. Said particular resolution will not be necessary to satisfy the requirements of this
Article.
Persons residing in the country who have chosen to apply the provisions of this article

will be exempted from the obligation to present the informative return indicated in section X
of article 76 of this Law, solely for the maquila operation.
The persons residing in the country who carry out, in addition to the maquila operation to which it refers
Article 181 of this Law, activities other than this one, may benefit from the provisions of this
item solely for the maquila operation.
Article 183. Residents in the country will not be considered to have a permanent establishment in the country.
abroad who directly or indirectly provide raw materials, machinery or equipment, for
carry out maquila activities through companies with a maquila program under the modality of
shelter authorized by the Ministry of Economy, provided that said residents abroad do not
are related parties of the company with a maquila program under the shelter modality that
It is not a related party of said company.
The provisions of this article will be applicable provided that residents abroad, for
conduit of companies with a maquila program under the shelter modality with which they carry out
maquila operations comply, in addition to the obligations established in the tax provisions
and customs, with the following:
I.
Request your registration in the Federal Taxpayers Registry without tax obligations.
II.
Present declarations of provisional payments and annual declaration, in accordance with
provided in this Law and with the rules issued by the Service of
Tax administration.
III.
Submit annually to the tax authorities, no later than June of the year
following in question, informative statement of its maquila operations in terms
of what is established by the Tax Administration Service through rules of a nature
general.
IV.
Submit a notice to the Tax Administration Service when they stop performing the
activities in the terms referred to in this article, within the following month in the
that this assumption occurs.

For the purposes of this article, the tax jurisdiction of the resident abroad must take into account
A comprehensive information exchange agreement with Mexico is in force, without prejudice to compliance with the
requirements contained in the applicable international instrument.
In no case, residents abroad may dispose of products manufactured in Mexico
that are not covered by an export petition nor may they dispose of the company with
maquila program under the shelter modality, machinery, equipment, tools, molds and
dies and other similar fixed assets and inventories, owned by them, by their related parties
residents abroad or foreign clients, neither before nor during the period in which the
provided in this article.
Article amended DOF 12-09-2019
Article 183-Bis. For the purposes of article 183 of this Law, companies with a maquiladora program
under the shelter modality they must comply with the following:
I.
Identify the operations and determine the tax utility that corresponds to each of the
residents abroad referred to in article 183 of this Law, according to the amount
greater than the result of comparing the provisions of article 182, sections I and II of this Law or
They may also request a particular resolution in terms of article 34-A of the Tax Code of
the Federation, for each one of the aforementioned residents abroad, for the purposes of
determine and pay the tax that results from applying to said profit the rate provided in the
Article 9 of this Law.
For the purposes of the preceding paragraph, in the determination of tax profit,
exclusively fixed assets and raw material inventories that are used in the
maquiladora operation, as well as the costs and expenses attributable to the maquiladora operation in
Mexico corresponding to each resident abroad.
II.

Maintain at the disposal of the tax authorities the documentation that proves that the
information of companies of residents abroad is duly
identified individually by each of said companies in the accounting of the
company with a maquila program under the shelter modality, during the established period
in article 30 of the Fiscal Code of the Federation.
Companies with a maquila program under the shelter modality will be jointly responsible
in the calculation and whole of the tax determined on behalf of the resident abroad, in terms of the
Article 26, section VIII of the Fiscal Code of the Federation.
To companies with a maquila program under the shelter modality that apply the provisions of
Article 183 of this Law, in no case will the provisions of Articles 181 and 182 of this Law apply to them,
Except as provided in section I of this article.
When a company with a maquila program under the shelter modality fails to comply with any
of the obligations provided in the previous sections, the Tax Administration Service
will require said company so that, within a period not exceeding 30 calendar days, clarify what
right agreed upon the breach.
In the event that the company with a maquila program under the shelter modality does not correct the
failure to comply with the term provided in the preceding paragraph, the company will be suspended
in the Register of Importers referred to in article 59, section IV of the Customs Law and
will consider that the resident abroad has a permanent establishment in Mexico, so
must comply with all fiscal obligations, in accordance with article 76 of this

Law, for the maquila operations carried out in the national territory once the
suspension referred to in this paragraph.
Article added DOF 12-09-2019

Article 184. When, in accordance with the provisions of an international treaty on tax matters
signed by Mexico, the competent authorities of the country with which the treaty was signed,
make an adjustment to the prices or amounts of consideration of a taxpayer resident of that
country and provided that said adjustment is accepted by the Mexican tax authorities, the party
related party resident in Mexico may submit a supplementary statement that reflects the
corresponding setting. This supplementary declaration will not count within the limit established in
Article 32 of the Federal Tax Code.

TITLE VII
OF FISCAL STIMULES
CHAPTER I
OF THE PERSONAL SAVINGS ACCOUNTS

Article 185. The taxpayers referred to in Title IV of this Law, who make deposits in
special personal savings accounts, make premium payments for insurance contracts that
are based on pension plans related to age, retirement or retirement that for the purpose
authorize the Tax Administration Service through general provisions, or
acquire shares of investment funds that are identifiable under the terms that also
indicated by the aforementioned deconcentrated body through general provisions, they may subtract the
amount of said deposits, payments or acquisitions, of the amount to which the rate of the
Article 152 of this Law of not having carried out the aforementioned operations, corresponding to the
the year in which they were carried out or to the immediately preceding fiscal year, when they are carried out before the
Present the respective declaration, in accordance with the rules indicated below:
Amended paragraph DOF 11-18-2015

I.

The amount of deposits, payments or acquisitions referred to in this article may not
exceed in the calendar year in question, the equivalent of $ 152,000.00, considering
all concepts.
The shares of the investment funds referred to in this article will remain in custody
of the investment fund to which they correspond, and cannot be transferred to third parties,
reimbursed or repurchased by said fund, before a period of five
years from the date of acquisition, except in the case of death of the owner
of actions.

Amended paragraph DOF 11-18-2015

II.

The amounts that are deposited in the personal accounts, are paid by the contracts of insurance, or are invested in shares of investment funds, referred to in this article, as well as the interests, reserves, sums or any amount obtained by way of dividends, disposal of mutual fund shares, severance payments or loans derived from those accounts, from the respective contracts or from the shares of the investment funds must be considered as accumulative income of the taxpayer in your return corresponding to the calendar year in which they are received or withdrawn from your special personal account for savings, the insurance contract in question or the fund investment from which the shares were acquired. In no case will the rate applicable to Cumulative amounts in the terms of this fraction will be greater than the tax rate that would have corresponded to the taxpayer in the year in which the deposits were made, the premium payments or the acquisition of shares, if not received.

Fraction amended DOF 11-18-2015

In the event of the death of the holder of the special savings account, the insured or the acquirer of the shares, referred to in this article, the designated beneficiary or heir will be obliged to accumulate to his income, the withdrawals made from the account, contract or investment fund, according to the case.

Amended paragraph DOF 11-18-2015

Persons who have contracted marriage under the regime of conjugal partnership, may consider the special account or the investment in shares referred to in this article, as of both spouses in the proportion that corresponds to them, or only one of them, in which case the deposits, Investments and withdrawals will be considered in their entirety of such persons. This option must be exercised for each account or investment at the time of its opening or completion and may not be varied.

Taxpayers who make premium payments for insurance contracts that are based on pension plans related to age, retirement or retirement and also ensure the life of the contracting party, may not make the deduction referred to in the first paragraph of this article for the part of the premium that corresponds to the life component. The insurance institution must break down into the respective insurance contract the part of the premium that the life insurance covers. To the amount that the insurance institution pays the designated beneficiaries or heirs as a result of the death of the insured will be given the treatment established in article 93, section XXI, first paragraph of this Law for the part that corresponds to life insurance. Insurance institutions that make payments to cover the premium that corresponds to the life component charged to the funds constituted to cover the pension, retirement or retirement of the insured, they must retain as payment provisional tax resulting in the terms of article 145 of this Law.

CHAPTER II
OF THE EMPLOYERS WHO HIRE PEOPLE WITH DISABILITIES AND OLDER ADULTS

Article 186. A tax incentive is granted to taxpayers, individuals or legal entities of the income tax, that employ people with motor disabilities, that to overcome it require permanent use of prostheses, crutches or wheelchairs; mental; auditory or language, in eighty percent or more of normal capacity or in the case of blind people.

The fiscal stimulus consists of being able to deduct from the accumulative income of the taxpayer for effects of income tax for the corresponding fiscal year, an amount equivalent to 25% of the salary actually paid to the aforementioned persons. For these purposes, you must consider the total salary that serves as the basis for calculating, in the corresponding year, the withholdings of the income tax of the worker in question, in the terms of article 96 of this Law. The fiscal stimulus referred to in this paragraph will be applicable provided that the taxpayers obtain the disability certificate issued by the Mexican Institute of Social Security, regarding the aforementioned workers.

A tax incentive is granted to those who hire older adults, consisting of deducting from their income cumulative for the purposes of income tax for the corresponding fiscal year, the equivalent to 25% of the salary actually paid to people aged 65 and over. For this effects, the total salary that serves as the basis for calculating, in the fiscal year that

corresponding, the withholdings of the income tax of the worker in question, in the terms of article 96 of this Law.
Taxpayers who apply the benefits provided in this article must comply with the obligations contained in article 15 of the Social Security Law.

Article amended DOF 12-09-2019

CHAPTER III
OF THE TRUSTS DEDICATED TO THE ACQUISITION OR CONSTRUCTION OF ESTATE

Article 187. With the purpose of promoting real estate investment in the country, they will be given the tax treatment established in article 188 of this Law to trusts that are dedicated to the acquisition or construction of real estate that is used for the lease or acquisition of the the right to receive income from the lease of said assets, as well as to grant financing for these purposes, when the following requirements are met:

I.
That the trust has been constituted or is constituted in accordance with the laws Mexicanas and the fiduciary is a credit institution or brokerage house resident in Mexico authorized to act as such in the country.
Fraction amended DOF 11-18-2015

II.
That the primary purpose of the trust is the acquisition or construction of real estate that are used for leasing or acquiring the right to receive income from of the leasing of said assets, as well as granting financing for those purposes with mortgage guarantee of the leased property.

III.
That at least 70% of the trust equity is invested in real estate, the rights or credits to which the previous section refers and the remainder is invested in securities in charge of the Federal Government registered in the National Registry of Securities or in shares of investment funds in debt instruments.
Fraction amended DOF 11-18-2015

IV.
That the real estate that is built or acquired is used for leasing and not are disposed of before at least four years have elapsed from the date of completion of its construction or its acquisition, respectively. Real estate that are sold before the expiration of said term will not have preferential tax treatment established in article 188 of this Law.

V.
That the fiduciary issue certificates of participation for the assets that make up the patrimony of the trust and that said certificates are placed in the country among the general public investor.
Fraction reformed DOF 12-09-2019

SAW.
That the fiduciary distribute among the holders of the participation certificates when at least once a year, no later than March 15, at least 95% of the fiscal result of the immediately preceding fiscal year generated by the assets that make up the trust equity.

VII.
That when the fiduciary stipulates in the lease contracts or agreements that for determine the amount of the consideration including variable amounts or referred to percentages, except in cases where the consideration is determined based on a fixed percentage of the tenant's sales, these concepts may not exceed 5% of the total amount of annual income from trust income.

VIII.
That it is registered in the Registry of Trusts dedicated to the acquisition or construction of real estate, in accordance with the rules issued by the Service of Tax administration.

IX.
That the fiduciary file no later than February 15 of each year:
to)
The identification information of the settlors.
b)
The information and documentation of each of the operations through which the contribution was made to the trust of each of the properties, including the identification thereof, as well as the amount and number of the certificates of participation delivered to the settlors. In case the real estate contributed to the trust have been leased to said settlors, the respective contracts.
c)
Report of each property contributed to the trust that contains:
one.
Date of contribution.
two.
Value of the contribution.
3.
Years elapsed between the date of construction and that of its contribution.
Four.
Home.
5.
Use or destination.
6.
Identification data of the investment portfolio to which the real estate, if applicable.
7.
When the property is sold by the fiduciary institution, include in the report the date of sale, sale value and profit or loss.
The information and documentation to which this section refers must be submitted in accordance with the general rules issued by the Service of Tax administration.
Fraction added DOF 12-09-2019

Article 188. The trusts that meet the requirements established in Article 187 of this Law, they will be to the following:
I.
The trustee shall determine in the terms of Title II of this Law, the fiscal result of the exercise derived from the income generated by the goods, rights, credits or securities that make up the trust assets.
II.
The fiscal result for the year will be divided by the number of participation certificates that has been issued by the trustee by the trust to determine the amount of the tax result corresponding to each of the referred certificates individually.
III.
There will be no obligation to make provisional payments of income tax to the referred to in article 14 of this Law.
IV.
The trustee must withhold the tax from the holders of the participation certificates. on the income for the tax result distributed by applying the rate of article 9 of this Law, on the distributed amount of said result, unless the holders who receive them are exempt from paying income tax on that income.

When the participation certificates are placed among the general investing public,
It will be the financial intermediary that has the aforementioned certificates in deposit who must make the withholding of the tax referred to in the previous paragraph and the trustee will be relieved of the obligation to make such withholding.

V.

The holders of the participation certificates who are residents in Mexico or residents abroad that have a permanent establishment in the country will accumulate the result tax that is distributed by the trustee or financial intermediary from the assets, rights, credits or securities that make up the equity of the issuing trust of said certificates, without deducting the tax withheld by them, and the earnings obtained by the disposal of the aforementioned certificates, unless they are exempt from paying the tax for said earnings, and may credit the tax that is withheld from said result and earnings, against the income tax they cause in the year in which they are distribute or obtain them.

Individuals residing in Mexico will consider that the tax result distributed corresponds to the income referred to in section II of article 114 of this Law.

The retention made to the holders of participation certificates that are residents abroad will be considered as the final payment of the tax.

SAW.

The pension and retirement funds referred to in article 153 of this Law that acquire the participation certificates may apply the exemption granted in said article to the income they receive from the goods, rights, credits and securities that make up the equity of the issuing trust of the aforementioned certificates and the profit of capital obtained by the sale of them.

VII.

When any of the trust real estate is disposed of before the the minimum period referred to in section IV of article 187 of this Law, the fiduciary must pay, within fifteen days following the sale, the tax for the profit obtained from said disposal, resulting from applying the rate of article 9 of this Law to the amount of said profit determined in the terms of Chapter IV of Title IV of this Law, on behalf of the holders of the participation certificates, without identifying them, and this tax will be creditable for the holders to whom the fiduciary distributes said gain, provided that it is accumulative for them, without having to retain the imposed by the distribution of that profit.

VIII.

When the tax result for the year derived from the income generated by the goods trust funds is greater than the amount distributed thereof to the holders of the certificates of participation until March 15 of the immediately following year, the fiduciary must pay the imposed by the difference, applying the rate of article 9 of this Law, to that difference, for account of the holders of said certificates, without identifying them, within fifteen days following that date, and the tax paid will be creditable to the holders of said certificates that subsequently receive the income from the aforementioned difference, as long as it is cumulative for them, without having to withhold the tax by the distribution of said difference.

IX.

The holders of the participation certificates will cause the income tax for the gain obtained from the sale of said certificates, resulting from subtracting the income received in the sale, the average cost per certificate of each of the certificates to be disposed of.

The average cost per certificate of participation will be determined by including in its calculation all the certificates of the same issuing trust that the transferor has on the date of the

alienation, even if it does not alienate all of them.
The calculation of the average cost per certificate of participation will be done by dividing the cost
Proof of acquisition of all the aforementioned certificates of the same trust
issuer that the transferor has on the date of the transfer, updated from the month of its
acquisition until the month of disposal, between the total number of said certificates
property of the transferor.
When the transferor does not sell all the certificates of participation of the same
issuing trust that has at the date of the sale, the certificates that have not
disposed of will have as a proven acquisition cost in the calculation of the average cost
by certificate that is made in subsequent disposals in the terms of this section,
the average cost per certificate of participation determined according to the calculation made
on the immediate prior disposal and the acquisition date of the latter
alienation.
The acquirer of the participation certificates must retain from the transferor 10% of the
gross income received by them, without any deduction, for the tax on the
income, unless the transferor is a legal entity resident in Mexico or is exempt from payment
of the tax for the income you receive from the goods, rights, credits or
Securities that make up the equity of the trust issuing the certificates.
When the fiduciary delivers to the holders of the participation certificates an amount
greater than the fiscal result of the year generated by the trust assets, the difference will be
will be considered as capital reimbursement and will reduce the proven cost of acquisition of
said certificates that the holders who receive it have, updating the amount of said
difference from the month in which it is delivered to the month in which the holder disposes partial or
fully the certificates that it has in the immediate transfer after delivery that
perform.
For the purposes of the previous paragraph, the trustee will keep an account in which to record the
repayments of capital and must give the holders of the participation certificates a
proof of the reimbursements they receive, except in the case of certificates of participation
placed among the great investing public.

X.

When the participation certificates are placed among the general investing public and
are disposed of through the recognized markets referred to in sections I and II
of article 16-C of the Federal Tax Code, will be exempt from paying the tax
on the income of residents abroad who do not have a permanent establishment in the
country and individuals residing in Mexico for the profit they obtain in the
sale of said certificates made through those markets.

XI.

The people who, acting as trustors, contribute real estate to the trust and
receive certificates of participation for the total or partial value of said assets, they may differ
the payment of income tax caused by the gain obtained in the disposal of
those assets made in the contribution made to the trust, which corresponds to each
one of the certificates of participation received by them until the moment they
dispose of each of said certificates, updating the amount of tax caused
corresponding to each certificate that is sold for the period from the month
of the contribution of real estate to the trust until the month in which the
certificates.

For the purposes of the previous paragraph, the tax will be calculated by applying the rate of article 9
of this Law to the amount of the gain obtained in the sale of real estate and
must be paid within fifteen days after the sale of the certificates of
corresponding participation.
The gain obtained from the sale of real estate made in the contribution
of the trustors to the trust corresponding to each of the certificates of
participation received for those assets will be determined in the terms of this Law,
considering as the sale price of said assets the value that has been given to them in
the certificate of issuance of the aforementioned certificates and dividing the profit that results, between the

number of participation certificates obtained by dividing said value by the value
nominal that has the certificate of participation individually.
The deferral of the payment of the tax referred to in this section will end when the
trustee disposes of the real estate and the settlor who has contributed it must
pay it within the fifteen days following the one in which the sale of the
said goods.
For the taxpayers of Title II of this Law, the profit in the fiscal year in
that dispose of the certificates or the fiduciary dispose of the trust assets, updating its
amount for the period from the month in which the assets were contributed to the trust
until the month in which the certificates or real estate were sold, and the tax
paid in accordance with the provisions of this section shall be considered as provisional payment of the
tax for that year.
The trustors who receive certificates of participation for their contribution of assets
properties to the trust, will have as a proven cost of acquisition of each of
those certificates the amount that results from dividing the value that has been given to said goods
properties in the certificate of issuance of the aforementioned certificates between the number of certificates
obtained by dividing said value by the nominal value of the certificate of
participation in the individual and as the acquisition date the date they are received by the
cited contribution. The gain derived from the sale of the certificates to which it refers
this paragraph will be determined in the terms of section VII of this same article.

XII.

When the settlors contribute real estate to the trust that is leased from
immediate to said settlors by the trustee, they may defer the payment of tax on
the income caused by the gain obtained in the sale of the assets so far
in which the lease ends, as long as it does not have a term greater than
ten years, or the moment in which the trustee disposes of the contributed real estate, which
happen first. When the lease is terminated or the assets are sold
real estate by the trustee, the tax caused by the gain resulting from
apply the rate of article 9 of this Law to the updated amount of said profit for the period
elapsed from the month in which the assets were contributed to the trust until the month in which
the lease is terminated or the assets are disposed of by the trustee.

CHAPTER IV
FROM FISCAL STIMULES TO PRODUCTION AND DISTRIBUTION CINEMATOGRAPHIC AND NATIONAL THEATER

Article 189. A fiscal incentive is granted to taxpayers of income tax,
consisting of applying a tax credit equivalent to the amount that, in the fiscal year in question,

contribute to investment projects in national film production or in the distribution of
national cinematographic films, against the income tax for the year and payments
interim for the same year, caused in the year in which the credit is determined. This credit
Tax will not be cumulative for income tax purposes. In no case, the stimulus may
exceed 10% of the income tax caused in the fiscal year immediately prior to that of your
application.

Amended paragraph DOF 12-09-2019

When said credit is greater than the income tax that they are responsible for in the fiscal year
in which the stimulus is applied, taxpayers may credit the difference that results against the
Income tax that they are responsible for in the following ten years until it is exhausted.
For the purposes of this article, they will be considered as investment projects in production
national film, investments in national territory, specifically aimed at the
making a cinematographic film through a process in which creation and
filmmaking, as well as the human, material and financial resources necessary to
said object.
Likewise, investment projects in the distribution of cinematographic films will be considered.
national, the proposal of actions, activities and strategies aimed at distributing films
national film companies with artistic merits, both in commercial and non-commercial circuits,

as well as those that stimulate the formation of audiences and encourage the circulation of production national film.
For the application of the fiscal stimulus referred to in this article, the following will apply:
I.
An Interinstitutional Committee will be created that will be made up of a representative of the Council National for Culture and the Arts, one of the Mexican Institute of Cinematography, one of the Tax Administration Service and one of the Ministry of Finance and Public Credit, who will chair the Interinstitutional Committee and will have a casting vote.
Fraction reformed DOF 12-09-2019
II.
The total amount of the stimulus to be distributed among the applicants of the benefit, will not exceed 650 million pesos for each fiscal year for investment projects in production national cinema nor of 50 million pesos for each fiscal year for the investment projects in the distribution of national cinematographic films.
The amounts indicated in the previous paragraph will be divided into equal amounts to be distributed in two periods during the fiscal year.
III.
In the case of investment projects in national film production, the amount of the stimulus will not exceed 20 million pesos for each taxpayer and project of investment.
In the case of investment projects for the distribution of cinematographic films national, the stimulus will not exceed two million pesos for each taxpayer and investment project. In the event that two or more taxpayers distribute the same national cinematographic film, the Inter-Institutional Committee may grant the same amount cited only two of the contributors.
IV.
The Interinstitutional Committee will publish no later than the last day of February of each fiscal year tax, the amount of the stimulus distributed during the previous year, as well as the benefited taxpayers and investment projects in film production

national and distribution of national cinematographic films for which they were deserving of this benefit.
V.
Taxpayers must comply with the provisions of the general rules that for the granting of the stimulus published by the Interinstitutional Committee.
The fiscal stimulus referred to in this article may not be applied jointly with other tax treatments that provide benefits or tax incentives.
Paragraph added DOF 12-09-2019
Article 190. A fiscal incentive is granted to taxpayers of income tax, consisting of applying a tax credit equivalent to the amount that, in the fiscal year in question, contribute to investment projects in national theater production; in the edition and publication of works national literary; visual arts; dance; music in specific address fields of orchestra, instrumental and vocal performance of concert music, and jazz; against the tax on income for the year and provisional payments for the same year, caused in the year in which the determine credit. This tax credit will not be cumulative for income tax purposes. In In no case may the stimulus exceed 10% of the income tax caused in the year immediately prior to its application.
Amended paragraph DOF 12-09-2019
When the credit referred to in the preceding paragraph is greater than the income tax caused in the year in which the stimulus is applied, taxpayers may apply the difference that results against income tax caused in the following ten years until it is exhausted.
For the purposes of this article, they will be considered as investment projects in production national theater; visual arts; dance; music in the specific fields of conducting, instrumental and vocal performance of concert and jazz music, investments in national territory, specifically intended for the assembly of dramatic works; visual arts; dance; music in the specific fields of conducting, instrumental and vocal performance of concert music and

jazz; through a process in which creation and realization are combined, as well as resources
human, material and financial necessary for said object. In the case of investment projects
For the edition and publication of national literary works, only those works will be considered
originals whose authors are Mexican who do not have works translated into another foreign language or
reissued in any country; and it is not about commissioned works in terms of the Federal Law of Law
From author.
Amended paragraph DOF 12-09-2019
For the application of the fiscal stimulus referred to in this article, the following will apply:
I.
An Interinstitutional Committee will be created that will be made up of a representative of the Secretariat
of Culture, one of the National Institute of Fine Arts and Literature, one of the
Tax Administration and one from the Ministry of Finance and Public Credit, who will preside
the Committee and will have a casting vote.
Fraction reformed DOF 12-09-2019
II.
The total amount of the fiscal stimulus to be distributed among the applicants for the benefit will not exceed
200 million pesos for each fiscal year or 2 million pesos for each taxpayer
and investment project in national theater production; visual arts, dance; music in
the specific fields of orchestral conducting, instrumental and vocal performance of music
concert and jazz.

The Committee may authorize an amount of up to 10 million pesos to projects that are
refers to the previous paragraph, provided that they are projects that due to their characteristics of
production, artistic and cultural wealth, require an investment amount greater than 6 million
pesos.
In the case of investment projects in the edition and publication of literary works
nationals, the benefit may not exceed 500 thousand pesos per investment project or 2
million pesos per taxpayer.
Fraction reformed DOF 12-09-2019
III.
The Interinstitutional Committee referred to in section I of this article will publish no later than
on the last day of February of each fiscal year, the amount of the fiscal stimulus distributed during
the previous year, as well as the benefited taxpayers and the projects for which
they were deserving of said benefit.
IV.
Taxpayers must comply with the provisions of the general rules that for the
granting of the stimulus publishes the Interinstitutional Committee referred to in section I of
this article.
The fiscal stimulus referred to in this article may not be applied jointly with other
tax treatments that provide benefits or tax incentives.
Article amended DOF 11-30-2016

CHAPTER V
OF TAXPAYERS DEDICATED TO THE CONSTRUCTION AND DISPOSAL OF REAL ESTATE DEVELOPMENTS

Article 191. Taxpayers engaged in the construction and sale of developments
real estate, may choose to deduct the acquisition cost of the land in the year in which the
acquire, provided they comply with the following:
I.
That the land be used for the construction of real estate developments, for its
alienation.
II.
That the corresponding accumulative income comes from the realization of developments
real estate at least eighty-five percent.
In the case of taxpayers who start operations, they may exercise the option to be
referred to in this article, provided that the cumulative income corresponding to said fiscal year
come from the realization of real estate developments in at least eighty-five

percent and comply with the other requirements established in this article.

III.

That at the time of the sale of the land, the total value is considered cumulative income of the sale of the land in question, instead of the profit referred to in the Article 18, section IV of this Law.

When the land is sold in any of the following exercises the one in which the deduction referred to in this article was made, will be considered additionally as accumulative income an amount equivalent to 3% of the deducted amount in accordance with this article, in each of the exercises that elapse from the exercise in the that the land was acquired and until the fiscal year immediately prior to that in which it is disposed of the same. For the purposes of this paragraph, the amount deducted pursuant to this article is will update multiplying it by the update factor corresponding to the period

understood from the last month of the fiscal year in which the land was deducted and until the last month of the fiscal year in which the 3% referred to in this paragraph is accumulated.

IV.

That the acquisition cost of the land is not included in the cost estimate direct and indirect referred to in article 30 of this law.

V.

That in the public deed in which the acquisition of said land is recorded, the information established by the Regulations of this Law.

Taxpayers who have not disposed of the land after the third immediate subsequent fiscal year to which it was acquired, must consider as accrual income, the acquisition cost of said land, updated by the period elapsed from the date of acquisition of the land and up to the last day of the month in which the income accrues.

Taxpayers who apply the provisions of this article must do so with respect to all their land that is part of its current assets, for a minimum period of 5 years from the exercise in which they exercise the option referred to in this article.

CHAPTER VI
OF THE PROMOTION OF INVESTMENT IN RISK CAPITAL IN THE COUNTRY

Article 192. To promote investment in risk capital in the country, they will be treated tax established in article 193 of this Law to persons who invest in shares issued by Mexican companies resident in Mexico not listed on the stock exchange at the time of investment, as well as in loans granted to these companies to finance them, through trusts in which they are meet the following requirements:

I.

That the trust is constituted in accordance with Mexican law and that the trust is a credit institution or brokerage house resident in Mexico to act as such in the country.

Fraction amended DOF 11-18-2015

II.

That the primary purpose of the trust is to invest in the capital of Mexican companies residents in Mexico not listed on the stock market at the time of investment and participate in its board of directors to promote their development, as well as grant them financing.

III.

That at least 80% of the trust equity is invested in the shares that integrate the investment in the capital or in financing granted to the promoted companies referred to in section II above and the remainder is invested in securities at the expense of the Federal Government registered in the National Registry of Securities or in shares of funds of investment in debt instruments.

Fraction amended DOF 11-18-2015

IV.

That the shares of the promoted companies that are acquired are not disposed of before have elapsed at least a period of two years from the date of your acquisition.

V.

That at least 80% of the income received by the trust be distributed in the year plus

take two months after the end of the year.
Fraction amended DOF 11-18-2015
SAW.
That the requirements that the Service establishes through general rules are met
of Tax Administration.

Article 193. People who invest in risk capital through trusts to which they are
Article 192 of this Law refers, they will be as follows:
I.
They will cause the tax in the terms of Titles II, IV, or V of this Law, according to
corresponding, for the income delivered by the trust institution from the
shares and securities that make up the trust equity or that derive from the disposal
of them, as well as those from the financing granted to companies
promoted.
II.
The fiduciary institution must keep an account for each type of income received
from shares and securities, as well as those derived from the disposal of
them, and those that come from the financing granted to the promoted companies. In
an account will record the dividends you receive for the shares; in another it will record the
interest received by the securities and the profits obtained in their disposal; in other
will record the interest it receives for the financing granted to the companies
promoted, and in another it will record the gains obtained from the sale of the
Actions.
Each of the accounts referred to in the previous paragraph will be increased with the
income corresponding to it received by the trust institution and will be decreased with the
income that said institution delivers to the trustees from the same.
III.
The fiduciary institution must also keep an account for each of the persons who
participate as settlors and trustees in the trust, in which you register the
contributions made by each of them individually to the trust.
The account of each person will be increased with the contributions made by him to the
trust and will be reduced with the reimbursements of said contributions that the institution
fiduciary hand over. The balance of each of these accounts as of December 31,
each year, it will be updated for the period from the month in which the last
update and until December of the year in question. When they take place
contributions or reimbursements of capital, after the update provided for in this
paragraph, the account balance on that date will be updated for the period
from the month in which the last update was made and up to the month in which
payment of the contribution or reimbursement, as applicable.
IV.
When the trustees are natural persons residing in the country or persons resident
abroad, the fiduciary institution must withhold the applicable tax for the type
of income delivered to them under the terms of Title IV or V of this Act, respectively, or
where appropriate, in accordance with the provisions of the agreements to avoid double taxation
celebrated by Mexico with the countries in which the persons residing abroad reside
who receive the income. Persons who pay interest to the trust institution for
the financing granted and the securities that the trust has, or that they acquire from it
shares of the promoted companies will not withhold income tax for those
income or acquisitions.
V.
The fiduciary institution must give proof of the income delivered and, where appropriate, the
tax withheld by them, as well as the reimbursement of contributions, to the people who
received as trustees of the trust in question.
SAW.
When any of the trustees assigns the rights they have in the trust, they must
determine your gain on the disposal of the assets that make up the trust that

implies said assignment, in accordance with the express provisions of section VI of article 14

of the Fiscal Code of the Federation, considering as proven cost of acquisition of
the same amount that results from adding to the balance you have in your individual account
contribution to the date of the disposal, the part that corresponds to those rights in the
individual of the balances of the income accounts referred to in section II of this
article and the balance of the account referred to in the following paragraph, on that same date.
When the trustee does not assign all of the rights he has in the trust,
but only a part of them, their proven cost of acquisition of the disposed assets
will be the amount that results from multiplying the amount referred to in this paragraph by the
percentage resulting from dividing the percentage stake in the trust that they represent
the rights alienated between the percentage participation in the same that represent the
all the rights it has on the date of the sale.
For the purposes of the preceding paragraph, the fiduciary institution must keep an account in which
record the share corresponding to the trust in the net tax profits of the
companies promoted by the investment made in them, which are generated from the date
in which their shares are acquired in the trust and that they form part of the account balance
of net tax profit of said companies.
When the transferred rights have been acquired from third parties, the proven cost of
acquisition of them will only increase or decrease, respectively, by the difference that
result between the balance on the date of sale and the balance on the date of acquisition of the
rights, updated until the date of disposal, of the income accounts to which the
refers to section II of this article and the account to which the preceding paragraph refers.

VII.

When any of the requirements referred to in sections IV and V of the
Article 192 of this Law, the trustees will cause the tax at the rate established in the
first paragraph of article 9 of this Law for the tax profit derived from the income that
receives the fiduciary institution, in the terms of article 13 of this same Law, from the
year immediately after the one in which the breach occurs.

CHAPTER VII
OF THE PRODUCTION COOPERATIVE SOCIETIES

Article 194. Cooperative production companies that are only constituted
by individual partners, to calculate the income tax that corresponds to them for the
activities that they carry out, instead of applying the provisions of Title II of this Law, they may apply the
provided in Section I of Chapter II of Title IV thereof, considering the following:

I.

They will calculate the tax for the exercise of each of their partners, determining the part of the
taxable income for the year that corresponds to each partner for their participation in the
cooperative society in question, applying the provisions of article 109 of
this law.
The cooperative production companies referred to in this Chapter may defer the
total tax to which this fraction refers until the fiscal year in which
distribute to their partners the taxable profit that corresponds to them.
In the cases in which the aforementioned companies determine profit and do not distribute it in
the following two years from the date it was determined, the tax will be paid
in the terms of this Chapter.

When the cooperative society in question distributes profits to its members
from the taxable profit account, will pay the deferred tax applying the amount

of the profit distributed to the partner in question the rate referred to in article 152 of this Law.

For the purposes of the previous paragraph, it will be considered that the first profits that are distributed are the first profits that were generated.

The tax that in the terms of this fraction corresponds to each of its partners, is will pay by declaration that will be presented to the authorized offices, no later than the 17 of the month immediately following the one in which the taxable profits were paid, the partner of the cooperative in question may prove in its annual statement for the year that the tax that is paid in the terms of this paragraph corresponds.

For the purposes of this Chapter, it shall be considered that the cooperative production company distributes profits to its partners, when the taxable profit to which this fraction refers is invest in financial assets other than accounts receivable from customers or resources necessary for the normal operation of the company in question.

For the purposes of this Chapter, cooperative production companies that do not distribute returns to their partners, they may only invest these resources in assets that, in their time they generate more jobs or cooperative members.

II.

Cooperative production companies will keep a taxable profit account. Is account will be added with the taxable income for the year and will be decreased with the amount of the taxable profit paid.

The balance of the account provided for in this fraction, which is held on the last day of each fiscal year, without including the taxable profit thereof, it will be updated for the period from the month in which the last update was made and until the last month of the fiscal year in which try. When profits from this account are distributed after the update provided for in this paragraph, the account balance on the date of the distribution, it will be updated for the period from the month in which the last update and until the month in which said utilities are distributed.

The balance of the taxable income account must be transferred to another or other companies in the cases of merger or excision. In the latter case, said balance will be divided between the company splitter and the spun-off companies, in the proportion in which the division of the Stockholders' equity of the statement of financial position approved by the general assembly extraordinary and that has served as the basis for the spin-off.

The taxable profit to which this fraction refers, will be the one determined by the company cooperative in question, in the terms of article 109 of this Law, corresponding to the all the partners that make up said society.

III .

No provisional payments will be made for the income obtained by the cooperative society. of income tax.

IV .

The returns and advances granted by cooperative societies to their partners are will be considered as income assimilated to income from the provision of a service subordinate personnel and the provisions of articles 94 and 96 of this Law shall apply.

Article 195. Cooperative production companies that choose to apply the provisions of the this Chapter, they may not vary their option in subsequent years, except when the requirements established in the Regulations of this Law. When taxpayers stop paying the tax under the terms of this Chapter, in no case may they be taxed again under the terms of the same.

CHAPTER VIII
OF THE OPTION OF ACCUMULATION OF INCOME BY MORAL PERSONS

Chapter added DOF 11-30-2016

Article 196. Legal entities that are constituted only by natural persons, and that are taxed under the terms of Title II of this Law, whose total income obtained in the fiscal year immediately prior would not have exceeded the amount of five million pesos, they will pay the tax on the income applying the provisions of the aforementioned Title II, and may opt for the provisions of this Chapter.

The taxpayers indicated in the previous paragraph who initiate activities, may calculate the tax in accordance with the provisions of this Chapter if they estimate that the income of the in question shall not exceed the limit to which said paragraph refers. When in the aforementioned exercise they operations for a period of less than twelve months, to determine the amount referred to in paragraph above, they will divide the income declared between the number of days that comprise the period and the result will be multiplied by 365 days.

When the income obtained by the taxpayer in the period elapsed since the beginning of the year and up to the month in question, exceed the amount indicated in the first paragraph of this article, the taxpayer shall cease to apply the provisions of this Chapter and shall pay the tax on the income in the terms of this Law in the corresponding regime, from the following year to the one in which the aforementioned amount was exceeded.

They may not choose to apply the provisions of this Chapter:

I.

Legal persons when one or more of its partners, shareholders or members participate in other commercial companies where they have control of the company or its administration, or when they are related parties in the terms of article 90 of this Law.

Control shall be understood as when one of the parties has effective control over the other or the of its administration, to such a degree that it can decide the moment of distribution or distribution of the income, profits or dividends from them, either directly or through a third party.

II.

Taxpayers who carry out activities through a trust or association in participation.

III.

Those who pay taxes in accordance with Chapter VI, Title II of this Law.

IV.

The legal entities whose partners, shareholders or members have been partners, shareholders or Members of other legal entities that have paid taxes in accordance with this Chapter.

V.

Taxpayers who stop applying the option provided in this Chapter.

Article added DOF 11-30-2016

Article 197. For the purposes of this Chapter, income is considered cumulative at the time in which they are actually perceived.

Income is considered actually received when it is received in cash, in goods or in services, even when those correspond to advances, deposits or any other concept, without import the name by which they are designated. Likewise, income is considered received when the taxpayer receives credit titles issued by a person other than the person making the payment;

In the case of checks, the income will be considered received on the date of collection or when the taxpayers transmit checks to a third party, except when such transmission is in proxy. It will also be understood that the income is actually received, when the interest of the creditor is satisfied by any form of extinction of obligations.

In the case of forgiveness, removal or remissions, debts, or debts that are no longer pay by prescription of the creditor's action, the difference that result from subtracting from the principal updated for inflation, the amount of the deduction, forgiveness or remission, moment of its liquidation or restructuring, as long as the total liquidation is less than the principal updated and it is about removals, condonations or remissions granted by institutions of the system financial.

In the case of debt forgiveness, removal or remittance granted by persons other than institutions of the financial system, the total amount will be accumulated in said forgiveness, deduction or referrals.

Taxpayers subject to a bankruptcy procedure will be as provided in article 15 of this law.

In the case of the income derived from the forgiveness, removals, remissions or debts that have been granted by people other than institutions of the financial system, or debts forgiven in accordance with the agreement signed with recognized creditors subject to a procedure of commercial bankruptcy, will be considered effectively received on the date on which the

forgiveness, withdrawal or remission, or in which the prescription is consumed.
In the case of sale of goods that are exported, the income must be accumulated when
effectively perceived. If the income is not received within the twelve months following that in the
that the export is carried out, the income passed in said period must be accumulated.
Article added DOF 11-30-2016

Article 198. Taxpayers who choose to apply the provisions of this Chapter must
make the deductions established in Title II, Chapter II, Section I of this Law.
For the purposes of the previous paragraph, instead of applying the deduction of the cost of what was sold, they must
deduct purchases of merchandise; as well as raw materials, semi-finished products or
finished that they use to provide services, to manufacture goods or to dispose of them, diminished with
returns, discounts and bonuses on them made, inclusive, in financial years
later, when they have not yet applied this deduction.
Fixed assets, land, shares, parts will not be deductible according to the previous paragraph
social, obligations and other movable values, as well as the securities that represent the property
of goods, except certificates of deposit of goods or merchandise; foreign currency, pieces of
gold or silver that had the character of national or foreign currency nor the pieces
called troy ounces.
For the purposes of the authorized deductions referred to in this article, they must comply with the
requirement that they have been effectively disbursed in the year in question. They will be understood as
effectively disbursed when they have been paid in cash, through electronic transfers of
funds from accounts opened in the name of the taxpayer in institutions that make up the system

financial and entities authorized for such purpose by Banco de México; or in other goods that are not
credit titles. In the case of payments by check, it will be considered effectively disbursed on the date on
the one that it has been cashed or when the taxpayers transmit the checks to a third party,
except when said transmission is in proxy; likewise, they will be effectively considered
disbursed when the taxpayer delivers credit titles signed by a different person **.** Too
it is understood that it is effectively disbursed when the interest of the creditor is satisfied by
any form of extinction of obligations.
When the payments referred to in the previous paragraph are made by check, the deduction is
will be carried out in the fiscal year in which it is charged, provided that the date entered on the voucher
that has been issued and the date on which said check is actually cashed have not
more than four months have elapsed, except when both dates correspond to the same fiscal year.
In the case of investments, these must be deducted in the year in which their use begins or in
the following year, even if the original amount has not been paid in full in said year
of the investment and will be subject to the provisions of Title II, Chapter II, Section II of this Law.
The legal entities referred to in this Chapter will not have the obligation to determine at closing
of the year the annual adjustment for inflation referred to in Title II, Chapter III of this Law.
Article added DOF 11-30-2016

Article 199. The taxpayers referred to in this Chapter shall make provisional payments
monthly on account of the tax for the year no later than the 17th day of the month immediately after that
to which the payment corresponds, by means of a declaration that they will present before the authorized offices. The pay
Provisional will be determined by subtracting from the total income referred to in Title II of this
Law, obtained in the period from the beginning of the fiscal year and until the last day of the month to which
corresponds to the payment, the authorized deductions referred to in the aforementioned Title II, corresponding to the
same period and the participation of the workers in the profits of the companies paid in the
exercise, in the terms of article 123 of the Political Constitution of the United Mexican States and,
where appropriate, tax losses incurred in previous years that have not been reduced.
For the purposes of the preceding paragraph, taxpayers may choose to determine the payments
by applying to the cumulative income of the period in question, the utility coefficient that
corresponds in the terms of the provisions of article 14 of this Law, considering the totality of
your income in the pay period in question. This option cannot be changed in the exercise.
To the result obtained in accordance with the provisions of the preceding paragraphs, the rate will be applied
established in article 9 of this Law.
Against the provisional payment determined in accordance with this article, the payments will be credited
Provisions for the same fiscal year made previously.

The declarations of provisional payments for the year and the register of operations may be made through the means and formats indicated by the Tax Administration Service through rules of general character.
Article added DOF 11-30-2016

Article 200. The taxpayers referred to in this Chapter must calculate the tax on the exercise in his charge under the terms of Title II of this Law.
When the legal entities that pay taxes in the terms of this Chapter distribute to their partners, Shareholders or members, dividends or profits, will be in accordance with the provisions of article 140 of this Law.
Article added DOF 11-30-2016

Article 201. Taxpayers who stop applying the provisions of this Chapter must comply with with the obligations provided for in Title II of this Law as of the year immediately following that in which they decide to leave said option or do not meet the requirements to continue exercising this option.
For the purposes of the preceding paragraph, regarding the provisional payments that must be made in terms of article 14 of this Law, corresponding to the first fiscal year immediately following that in that the provisions of this Chapter were no longer applied, the utility coefficient should be considered that corresponds to the preponderant activity of taxpayers in accordance with article 58 of the Code Federal Prosecutor.
The taxpayers referred to in this article must submit no later than January 31 of the fiscal year immediately following the one in which the provisions of this Chapter cease to apply a notice before the Tax Administration Service in which they indicate that they cease to exercise the option to apply This chapter.
The taxpayers referred to in this article should not carry out the accumulation of income that they had received until before the date on which they cease to apply the provisions of this Chapter, provided that they had been accumulated in accordance with article 197 of this Law.
In the event that the taxpayers had made the deductions in the terms of this Chapter, no they will be able to do them again.
The Tax Administration Service may implement, through general rules, the operational transition mechanisms for filing declarations, notices and other types of information for taxpayers who stop applying the option provided in this Chapter and have to pay the tax in the terms of Title II of this Law, as well as for taxpayers who are are taxed in accordance with Title II of the aforementioned Law and choose to apply the provisions of this Chapter.
Article added DOF 11-30-2016

CHAPTER IX
FROM FISCAL STIMULATION TO TECHNOLOGY RESEARCH AND DEVELOPMENT

Chapter added DOF 11-30-2016

Article 202. A fiscal stimulus is granted to taxpayers of income tax that carry out research and technological development projects, consisting of applying a tax credit equivalent to 30% of the expenses and investments made in the year in research or development of technology, against the income tax caused in the year in which said credit is determined. He Tax credit will not be cumulative for income tax purposes.
For the purposes of the preceding paragraph, the tax credit may only be applied on the incremental basis of the expenses and investments made in the corresponding year, with respect to the average of those made in the three previous fiscal years.
When said tax credit is greater than the income tax that they are responsible for in the year tax in which the stimulus is applied, taxpayers may credit the difference that results against the income tax that they are responsible for in the following ten years until it is exhausted. At If the taxpayer does not apply the credit in the fiscal year in which he could do so, he will lose the right to credit it in subsequent exercises and up to the amount in which it could have been effected.
For the purposes of this article, expenses and investments in research and development of technology, those carried out in national territory, destined directly and exclusively to the execution of

own projects that are directed to the development of products, materials or processes of production, which represent a scientific or technological advance, in accordance with the general rules published by the Interinstitutional Committee.
For the application of the fiscal stimulus referred to in this article, the following will apply:
I.
An Interinstitutional Committee will be created that will be made up of a representative of the Council National Science and Technology, one from the Ministry of Economy, one from the Tax Administration and one from the Ministry of Finance and Public Credit, who will preside the Interinstitutional Committee and will have a casting vote. The Technical Secretariat of the Committee will be at position of the National Council of Science and Technology.
Fraction reformed DOF 12-09-2019
II.
The total amount of the stimulus to be distributed among the applicants of the benefit, will not exceed 1,500 million pesos for each fiscal year or 50 million pesos per taxpayer.
III.
The Interinstitutional Committee will publish no later than the last day of February of each fiscal year tax, the projects and amounts authorized during the previous year, as well as the benefited taxpayers.
IV.
Taxpayers must comply with the provisions of the general rules that for the granting of the stimulus published by the Interinstitutional Committee. These rules too establish commitments to develop prototypes and other equivalent deliverables, as well as as for the generation of patents that must be registered in Mexico.
The fiscal stimulus referred to in this article may not be applied jointly with other tax treatments that provide benefits or tax incentives.
DOF Reform 12-09-2019: The then sixth paragraph was repealed from the article
Article added DOF 11-30-2016

CHAPTER X
FROM TAX STIMULUS TO HIGH PERFORMANCE SPORTS

Chapter added DOF 11-30-2016
Article 203. A fiscal stimulus is granted to taxpayers of income tax, consisting of applying a tax credit equivalent to the amount that, in the fiscal year in question, contribute to investment projects in infrastructure and highly specialized sports facilities, as well as programs designed for the development, training and competition of Mexican athletes high-yield, against the income tax for the year and its provisional payments year, caused in the year in which the credit is determined. This tax credit will not be cumulative for income tax purposes. In no case may the stimulus exceed 10% of the Income tax caused in the year immediately prior to its application.
Amended paragraph DOF 12-09-2019
When said tax credit is greater than the income tax that they are responsible for in the year tax in which the stimulus is applied, taxpayers may credit the difference that results against the income tax that they are responsible for in the following ten years until it is exhausted. At If the taxpayer does not apply the credit in the fiscal year in which he could do so, he will lose the right to credit it in subsequent exercises and up to the amount in which it could have been effected.
For the purposes of this article, investments in investment projects will be considered national territory that are destined to the development of infrastructure and sports facilities highly

specialized, which should not have predominantly economic or profit purposes and should not be directly or indirectly linked to the professional practice of sport, as well as the expenses of operation and maintenance of the aforementioned sports facilities. Likewise, they will be considered as programs those designed for application in the national territory, aimed at development,

training and competition of high performance Mexican athletes.
For the application of the fiscal stimulus referred to in this article, the following will apply:
I.
An Interinstitutional Committee will be created that will be made up of a representative of the Commission National of Physical Culture and Sports, one of the Mexican Olympic Committee, one of the Tax Administration and one from the Ministry of Finance and Public Credit, who will preside the Interinstitutional Committee and will have a casting vote.
II.
The total amount of the stimulus to be distributed among the applicants of the benefit, will not exceed 400 million pesos for each fiscal year or 20 million pesos for each taxpayer contributor, investment project or program.
The Committee may authorize an amount greater than the limit of 20 million pesos to which it refers the previous paragraph, in the case of projects or programs that by their nature and importance within the field of high performance sport require higher investments to that amount.
III.
The Interinstitutional Committee will publish no later than the last day of February of each fiscal year tax, the name of the beneficiary taxpayers, the amounts authorized during the fiscal year above, as well as investment projects and corresponding programs.
IV.
Taxpayers must comply with the provisions of the general rules that for the granting of the stimulus published by the Interinstitutional Committee.
The fiscal stimulus referred to in this article may not be applied jointly with other tax treatments that provide benefits or tax incentives.
Reform DOF 12-09-2019: The then fifth paragraph was repealed from the article
Article added DOF 11-30-2016

CHAPTER XI
OF POWER SUPPLY EQUIPMENT FOR ELECTRIC VEHICLES

Chapter added DOF 11-30-2016

Article 204. A fiscal stimulus is granted to taxpayers of income tax, consisting of applying a tax credit equivalent to 30% of the amount of investments that in the fiscal year prosecutor in question, carried out in power equipment for electric vehicles, provided that these are connected and subject in a fixed way in public places, against income tax that they are in charge of in the fiscal year in which the credit is determined. The tax credit will not be cumulative for income tax purposes.
When said credit is greater than the income tax that they are responsible for in the fiscal year in which the stimulus is applied, taxpayers may credit the difference that results against the Income tax that they are responsible for in the following ten years until it is exhausted. If if the taxpayer does not apply the credit in the year in which he could do so, he will lose the right to credit it in subsequent exercises and up to the amount in which it could have been made.
Article added DOF 11-30-2016

Article 205. Foreign legal entities that manage private equity investments that invest in legal entities resident in Mexico, which are considered tax transparent in the country or jurisdiction of its constitution, will enjoy said transparency for the purposes of this Law. The partners of Said figures will be taxed in accordance with the corresponding Title of this Law. What is stated in This article will be applicable only for the income they obtain from interest, dividends, earnings from capital or by leasing real estate. The provisions of the preceding paragraph will be applicable as long as:
I.
The administrator of said legal entity or his legal representative in the country, present before the Tax Administration Service, a record of all the members or members of said figure in the previous fiscal year. If during the fiscal year there is a variation with respect to the members or members of said figure, this must be reported by the administrator or his legal representative, no later than February of the following calendar year. He
The aforementioned registry must include the documentation that proves the tax residence of each one

of the members or members of said figure, including the administrator. In case the
member or member is an international organization or a pension and retirement fund,
They may present their headquarters agreement or constitutive agreement. In case of not having said
documentation of any of the members or members, the legal entity will not enjoy the
fiscal transparency in the proportion of their participation.

II.

That the legal entity has been incorporated in a country or jurisdiction with which Mexico has a
comprehensive information exchange agreement.

III.

That the members or members of said legal entity, including the administrator, reside in
a country or jurisdiction with which Mexico has a broad agreement to exchange
information. In the event that a member or member does not reside in a country or jurisdiction with which
Mexico has a comprehensive information exchange agreement, the legal entity will not enjoy
fiscal transparency in the proportion of their participation.

IV.

That the members or members that make up said figure, including the administrator, are the
effective beneficiaries of the income received by said figure. In the event that a member or
member is not effectively the beneficial owner of said income, the legal figure does not
You will enjoy fiscal transparency in the proportion of your participation.

V.

That the income indicated in this Law, attributable to the members or members resident in
abroad, are accumulated by them. Otherwise, the legal entity will not enjoy
of fiscal transparency in proportion to the participation of the member or member whose
income was not accrued.

SAW.

That the income obtained by the members or members residing in Mexico or
permanent establishments of residents abroad, are accumulated in accordance with
Articles 4-B or 177 of this Law, even if the members or members had been
exempt from tax with respect to said income. Otherwise, the legal figure will not
will enjoy fiscal transparency in proportion to the participation of the member or member
whose income was not accumulated by virtue of articles 4-B or 177 of this Law.

Article added DOF 12-09-2019

PROVISIONS OF TEMPORARY EFFECT OF THE LAW OF THE TAX ON THE RENT

ARTICLE EIGHTH. For the purposes of the provisions of section I, subsection a), numeral 2 of the
Article 166 of the Income Tax Law, during the fiscal year 2014, the interest to which
referred to in said provision may be subject to a rate of 4.9 percent, provided that the

beneficial owner of these interests is a resident of a country with which there is a valid
treaty to avoid double taxation entered into with Mexico and the requirements set forth in
said treaty to apply the rates established in it for this type of interest.

TRANSITIONAL PROVISIONS OF THE INCOME TAX LAW

ARTICLE NINE. In relation to the Income Tax Law referred to in Article
Seventh of this Decree, will be as follows:

I.

The Income Tax Law referred to in Article One of this Decree
will enter into force on January 1, 2014, unless other articles of the same establish
different effective dates.

II.

The Income Tax Law published in the Official Gazette of the Federation is repealed
on January 1, 2002. The Income Tax Law Regulations dated January 17,
October 2003 will continue to be applied in what does not oppose this Law of the
Income Tax and until a new Regulation is issued.
The obligations and rights derived from the Income Tax Law that is repealed
according to this section, that were born during its validity, by the realization of the

legal or factual situations provided for in said Law, must be fulfilled in the forms
and terms established in the aforementioned ordinance and in accordance with the provisions, resolutions
to consultations, interpretations, authorizations or permits of a general nature or that are
would have been granted on a private basis, in accordance with the Law that is repealed.

III.

When the Income Tax Law makes reference to legal situations or
fact, relating to previous years, shall be understood to include, where appropriate, those
that were verified during the validity of the Income Tax Law that is repealed.

IV.

As of the date the Income Tax Law enters into force, they remain without
effects the legal, regulatory, administrative provisions, resolutions, consultations,
interpretations, authorizations or permits of a general nature or that have been granted to
particular title, that contravene or oppose the provisions of this Law.

V.

Taxpayers who, prior to the entry into force of the Tax Law on
Income, have made investments under the terms of article 38 of the Tax Law
on the Income that is repealed, that had not been deducted in full with
prior to the date of entry into force of this Law, the deduction of said
investments in accordance with Section II of Chapter I of Title II of the Tax Law on
Income, only on the balance that according to the Income Tax Law that is
abroga is pending to be deducted, and considering as the original amount of the
investment which corresponded in the terms of this last Law.

SAW.

Taxpayers who, prior to the entry into force of the Tax Law on
Income, had suffered tax losses under the terms of Chapter V of Title II of the Law
of the Income Tax that is repealed, that had not been reduced in its entirety
As of the date of entry into force of this Law, said losses will decrease under the terms of the
Chapter V of Title II of the Income Tax Law, considering only the
balance of said loss pending reduction, in accordance with the Income Tax Law
that is abrogated, is pending to decrease.

VII.

Until new Administrative Collaboration Agreements on Matters come into force
Federal Prosecutor, the delegated powers regarding tax on

the income contained in the Administrative Collaboration Agreements in Tax Matters
Federal signed by the Federal Government through the Ministry of Finance and
Public Credit with the federative entities in force and corresponding annexes, as well as
their respective amending agreements.

The exercise of delegated powers in matters of income tax, in accordance with the
current agreements referred to in the preceding paragraph, shall be understood to refer to the Law of
Income Tax from the date of its entry into force.

Income tax matters that on the date of entry into force of the
this Law are pending before the tax authorities of the entities
federative, will be concluded by them, in the terms of the Income Tax Law
that is abrogated.

VIII .

The federative entities will maintain in force the powers of verification to which
refers to the Tax Code of the Federation and the Income Tax Law that is
abrogates, as regards the tax obligations of taxpayers corresponding to the
fiscal year 2013 and prior.

IX.

Taxpayers required to submit informative returns under the terms of the Law
of the Income Tax that is repealed, they must submit the declarations
corresponding to the year ending December 31, 2013, no later than December 15,
February 2014.

X.

For the purposes of the obligation to present informative declarations and records established in articles 86, sections III, IV, VIII, IX, X, XIV, 101, VI, 118, III, V, 143, last paragraph, 144 and 164 of the Income Tax Law that is repealed, you must comply with said obligation under the terms of this Law, as of January 1, 2014 and until December 31, 2016.

XI.

Taxpayers who have chosen to consider as income obtained in the year, the part of the price actually charged in a forward sale in terms of the article 18, section III of the Income Tax Law that is repealed, that still have amounts pending accumulation at the entry into force of this Decree, with respect to the Term disposals held until December 31, 2013, will be as follows:

a) The provisions of the Income Tax Law that is repealed shall apply, up to both accumulate the amount pending collection of the total price agreed in the alienation, with respect to all term disposals.

The tax that results in accordance with the regime contained in the second paragraph of the Section III of article 18 of the Income Tax Law that is repealed, it may be pay in two equal parts, 50% in the year in which the income is accumulated and the 50% remaining in the following fiscal year.

The tax that may be deferred according to the previous paragraph, will be the one that corresponds to the proportion represented by term disposals, with respect to all of the operations carried out by the taxpayer in the period in question. The tax that is deferred pursuant to this subsection, it will be updated from the month in which the option, and even for the month in which it is paid.

b)

When the taxpayer alienates the documents pending collection or gives them in payment, must consider the amount pending to accumulate as income obtained in the

year in which the sale or dation in payment is made, in terms of the Income Tax that is repealed.

c)

In the event of non-compliance with the term disposal contracts, the transferor will consider as income obtained in the exercise, the amounts collected in the same of the buyer, reduced by the amounts that had already been returned in accordance with the respective contract, in terms of the Income Tax Law that is repealed.

XII.

Taxpayers who have chosen to accumulate their inventories, to determine the cost of what is sold, they must continue to apply the provisions of sections IV, V, VI, VII, IX and XI of Article Three of the Transitory Provisions of the Tax Law on Income of the Decree by which they are amended, added, repealed and established various provisions of the Income Tax Law and the Asset Tax Law and establishes Subsidies for Employment and Leveling Income, published in the Diario Official of the Federation on December 1, 2004.

XIII.

Capital investment companies that as of December 31, 2013, had exercised the option provided for in article 50 of the Income Tax Law that is repealed, and only with respect to investments in promoted companies that have made Until that date, they must accumulate the gains from the sale of shares, interests and of the annual adjustment for inflation, until the fiscal year in which they distribute dividends to their shareholders.

For the purposes of the preceding paragraph, the capital investment companies will update the gains from the sale of shares and interest, from the month in which they are obtained and until the month in which they are distributed to their members. The companies that exercised the options mentioned will deduct the annual deductible inflation adjustment, the interest updated, as well as the updated losses due to the sale of shares, in the fiscal year in which they distribute the profit or interest indicated. Deductible interest and Loss due to the sale of shares will be updated for the period from the

month in which the interest accrued or the loss occurred and until the
last month of the fiscal year in which they will be deducted.
When the capital investment companies that have chosen to accumulate the income
In the terms indicated in the previous paragraph, distribute dividends, they must be at
indicated in article 10 of the Income Tax Law.
In the cases referred to in the preceding paragraph, the investment company in question
must decrease from the net tax profit that is determined in the terms of the third paragraph
of article 77 of the Income Tax Law, corresponding to the fiscal year in which the
made the referred distribution, the amount of dividends distributed under the terms of this
fraction.
The provisions of this section will only be applicable to investments in company shares.
promoted that had been carried out until December 31, 2013.
Capital investment companies for the gains from the sale of shares,
interest and the annual adjustment for inflation, regarding investments in promoted companies
made as of January 1, 2014, for their accumulation, will be in accordance with the provisions of the
Law on Income Tax.
XIV.
As of January 1, 2014, credit institutions will not be able to deduct losses for
bad debts, arising from the creation or increase of preventive reserves

global taxes that have been deducted in accordance with article 53 of the
Income repealing.
When the accumulated balance of global preventive reserves for which the
option provided for in article 53 of the Income Tax Law that is repealed, which
in accordance with the fiscal provisions or those established by the National Commission
Banking and Securities, the credit institutions have as of December 31 of the fiscal year
in question, is less than the updated accumulated balance of the aforementioned reserves that are
would have had as of December 31 of the immediately preceding fiscal year, the difference will be considered
cumulative income in the year in question. The balance of preventive reserves
global accounts that credit institutions have as of December 31, 2013 in terms of the
fourth paragraph of article 53 of the Income Tax Law that is repealed, they may
keep in the accounting account established by the National Commission for these purposes
Banking and Securities and not apply the provisions of this paragraph until they are settled,
fail, renew or restructure the credits that gave rise to said reserves.
Taxpayers who apply the provisions of this paragraph must inform at the latest
on February 15 of each year the concepts that they deduced in the terms of this paragraph in
the immediately preceding calendar year, in accordance with the provisions issued for that purpose
the Tax Administration Service.
The accumulated balance of global preventive reserves will be updated for the period
understood from the last month of the immediately preceding fiscal year and until the last month of the
exercise in question. In this case, the cumulative income to which
refers to the previous paragraph, until exhausted, the updated surplus of preventive reserves
global amounts pending deduction, provided they have not been previously deducted in the
terms of article 53 of the Income Tax Law that is repealed.
For the calculation of accumulative income referred to in the previous paragraph, they will not be considered
the decreases applied against the reserves for penalties ordered or authorized by the
National Baking and Stock Commission.
Credit institutions that as of December 31, 2013 have excess Reserves
Global Preventives pending to be applied in terms of article 53 of the Tax Law
on the Income that is abrogated, they may be deducted in each year provided that the amount of
the losses due to bad debts in the corresponding year are less than 2.5%
of the annual average balance of the loan portfolio for the year in question. The amount
Deductible will be the amount that results from subtracting 2.5% from the average annual balance of the portfolio
of credits for the year the amount of the losses for bad credits deducted in the
corresponding exercise.
Once the credit institution has deducted, in accordance with the previous paragraph, the

total of the surpluses of Global Preventive Reserves pending to be applied, may deduct, in addition to the provisions of section XV of article 27 of this Law, the amount of the deductions, forgiveness, bonuses and discounts on the loan portfolio that represent services for which interest accrues in their favor, as well as the amount of the losses originated by the sale that they make of said portfolio and by those losses that suffer in the dations in payment. The above as long as it does not originate in time a double deduction and have not been made between related parties.

XV.

Taxpayers who as of December 31, 2013 had authorization to determine its consolidated fiscal result in the terms of Chapter VI of Title II of the Income Tax that is repealed and they have complied with the period of five years provided for in the third paragraph of article 64 of the aforementioned Law, will be as follows:

to)

On the occasion of the repeal of the Income Tax Law, the company holding company must deconsolidate all group companies, including itself and pay the deferred tax that they have pending in full as of December 31, 2013, applying for such purposes the procedure provided in article 71 of the Law on Income Tax that is repealed, or the following procedure:

one.

It will recognize the effects of the deconsolidation at the end of fiscal year 2013, by means of a complementary declaration of said exercise, for which, it will add or will subtract, as the case may be, from the consolidated tax profit or tax loss consolidated of said year the following:

i)

The special consolidation concepts, which may be applicable continued to be determined by operations corresponding to fiscal years fiscal years prior to fiscal year 2002 under the terms of the second paragraph of section XXXIII of Article Two of the Provisions Transitory Income Tax Law, published in the Gazette Official of the Federation on January 1, 2002 and that on the occasion of the deconsolidation should be considered as carried out with third parties, from the date on which the operation that made them qualify as concepts was performed consolidation specials, calculated in the terms of article 57-J of the Income Tax Law and other applicable provisions in force until December 31, 2001.

ii)

The amount of tax losses from previous years that the companies controlled and that the parent have the right to decrease at the time of the deconsolidation, considering for these purposes only those exercises in that the tax losses of said companies were subtracted to determine the consolidated tax result.

The losses pending reduction referred to in the previous paragraph and the referred to in article 71, second paragraph of the Law on Tax on Income repealed, will include both those determined as of December 31, 2012, such as those generated in fiscal year 2013.

iii) The amount of losses arising from the sale of shares of controlled companies and the parent company, when said losses would have been subtracted to determine the consolidated tax result for the year in generated and provided that said losses could not have been deducted by the society that generated them.

For the purposes of this paragraph, the special consolidation concepts and the tax losses from previous years, as well as losses on disposal of shares corresponding to the controlled companies and the parent company, will add or subtract, as appropriate, in the consolidable participation of the 2013 financial year. The special consolidation items corresponding to

years prior to 1999 of the controlled companies and the parent company,
will add or subtract as appropriate, in the average shareholding
daily of the 2013 financial year. The shares referred to in this paragraph are
those determined in accordance with the provisions of the penultimate paragraph
of section I of article 68 of the Income Tax Law that is repealed.

The special consolidation concepts mentioned in the previous paragraph are
will be updated for the period from the last month of the fiscal year in
that the operation that gave rise to said concepts was carried out in the case of the
operations referred to in articles 57-F, section I and 57-G, sections I and II
of the Income Tax Law in force until December 31, 2001, and
since the last month of the period in which the update was made in the case of the
deduction for the investment of goods object of the referred operations and until the
month in which deconsolidation takes place. Losses arising from
Alienation of shares will be updated from the month in which they occurred and until
month in which deconsolidation takes place. In the case of tax losses
pending reduction of the controlled companies and the parent company,
will be updated from the first month of the second half of the year in which
occurred and until the month in which the deconsolidation is carried out.
Once the consolidated tax profit for the 2013 fiscal year has been determined,
In accordance with the provisions of this section, the parent company will determine the tax
resulting in the terms of article 10 of the Income Tax Law that
is abrogated. Said parent will determine the consolidated net tax profit that
corresponding and the excess of this with respect to the net tax profit for the year
that was manifested in the previous declaration to which it must be presented in accordance with
provided in the first paragraph of this numeral, may increase the balance of the
Consolidated net tax profit account for the purposes of the mechanics foreseen in the
numeral 3 next.

two.

The holding company must pay the tax that is caused in the terms
of article 78, first paragraph of the Income Tax Law that is repealed,
for dividends or profits not coming from your net tax profit account,
nor from their reinvested net tax profit account, which would have paid the
controlled companies to other companies in the same consolidation group. He
Tax will be determined by applying the rate established in article 10 of the aforementioned
Law, to the amount that results from multiplying by the factor of 1.4286 the amount
updated of said dividends or profits for the period elapsed since the
month of your payment until the month in which the deconsolidation takes place.
For the purposes of the preceding paragraph, the holding company will not consider the
dividends or profits in cash or on property paid or distributed with
prior to January 1, 1999 that did not come from the tax utility account
net.
Dividends or profits distributed in cash or goods, in accordance with paragraph
above, they will not increase the aforementioned accounts of the companies that have
received.
For the purposes of the first paragraph of this numeral, it may be decided that the tax
that corresponds to be found out by the company that having the character of
The controlled company carried out the distribution of dividends or profits, in which case said
whole must be made within the five months following the one in which the
carry out the deconsolidation referred to in subsection a) of this fraction. In this
Of course, the company that carries out the entirety may credit the tax in terms
of the provisions of section I of article 10 of the Income Tax Law
effective as of January 1, 2014 and must decrease from the balance of the
net tax profit as of January 1, 2014 the amount that results from dividing the

tax actually paid in the terms of this paragraph between the factor of
0.4286.
In the event that the amount that is decreased is greater than the balance of the aforementioned
account, the difference will be reduced from the balance of the net tax profit account
is determined in the following exercises until it is exhausted.
Once the full amount of the tax referred to in the previous paragraph has been made, the
The company that has received the dividend or profit in question may
increase the balance of your net tax profit account with the updated amount
of the dividends or profits for which the tax has been paid. For such
effects, the company that had the character of controlled and that carries out the
whole must issue a certificate to the company receiving the aforementioned dividend
or utility, containing the data indicated by the Tax Administration Service
by general rules.
The application of the aforementioned option will be subject to the company that
had the character of controlling entity present a notice to the Service of
Tax Administration no later than the last day of February 2014,
by means of a free writing in which the name or company name of
each of the companies that will pay the tax, indicating both the
amount of the dividend or profit as well as the tax corresponding to each of
them, as well as the name or business name of the company or companies that
have received the dividend or profit in question and that will increase the
balance of your net tax profit account due to the option exercised.
3.
The controller will determine, where appropriate, the profit corresponding to the
comparison of the balances of the net tax profit account, in accordance with
following:
Compare the balance of the individual net tax profit accounts of the
controlled companies and that of the parent company in the corresponding participation,
with that of the consolidated net tax profit account, including, where appropriate, the
effects indicated in numeral 1 of this subsection. In case the latter balance
is higher than the first will only be reduced from the balance of the tax utility account
Consolidated net the individual balance of the controlled companies and the parent company itself.
If, on the contrary, the balance of the consolidated net tax profit account were
less than the sum of the individual balances of the controlled companies and the company itself
controller, the result of multiplying the difference between
both balances by the factor of 1.4286. About said utility the controller
will determine the tax that results in the terms of article 10 of the
Income Tax that is repealed and will be decreased from the balance of the
Consolidated net tax profit the balance of the individual accounts of the
controlled and the controller itself, until it reaches zero.
For the purposes of the comparison referred to in this paragraph, only
will consider the balances of the individual net tax profit accounts of the
parent and controlled companies, as well as the net tax profit account
that have been generated as of January 1, 2008 and up to 31
December 2013.
The income tax to be paid on the occasion of the deconsolidation will be the sum
of the tax determined in accordance with numerals 1, 2 and 3 of this subsection.

The procedure indicated in this subsection shall not proceed with respect to the

concepts for which the taxpayer has already learned the deferred tax to
referred to in section VI of Article Four of the Transitory Provisions of
the Income Tax Law, published in the Official Gazette of the Federation
on December 7, 2009, or referred to in article 70-A of the same Law, or
well when said tax is pending in full for being
subject to the payment scheme established in the tax provisions before
mentioned.
The holding company that has special consolidation concepts to
those referred to in subsection i) of numeral 1 of this subsection a), you may pay the
deferred tax corresponding to them, until the goods they gave
origin of these concepts are transferred to people outside the group in terms
of Chapter VI of Title II of the Law that is repealed.
b)
Regardless of the procedure chosen to determine the tax resulting from
the deconsolidation referred to in subsection a) of this section, when the company
parent company in the years 2010, 2011, 2012 or 2013 has chosen to apply the
provided in regulation I.3.5.17. of the Miscellaneous Fiscal Resolution for 2009, published
in the Official Gazette of the Federation on March 31, 2010; I.3.6.16. of the Resolution
Fiscal Miscellany for 2010, published in the Official Gazette of the Federation on
December 2010 or I.3.6.13. of the Miscellaneous Tax Resolutions for 2011, 2012
and 2013, published in the Official Gazette of the Federation on July 1, 2011, on
December 2011 and December 28, 2012, respectively; must determine and
find out the income tax corresponding to the comparison of the balances of the
registration of the consolidated net tax profit account that due to the option
exercised was not determined or informed in the corresponding exercise.
For the purposes of the provisions of the preceding paragraph, the company that had the
character of controller may increase the registration of the net tax profit account
consolidated the amount that results from reducing the amount of tax losses for
that the deferred tax referred to in subsection a) of section VIII of the
Fourth Article of the Transitory Provisions of the Income Tax Law,
published in the Official Gazette of the Federation on December 7, 2009 or section I
of article 71-A of the same Law, the income tax that may be
corresponded in terms of what is established in the provisions indicated.
c)
The tax determined in accordance with the provisions of paragraphs a) and b) of the
This fraction must be found out by the company that was the controlling entity
in five fiscal years, according to the following payment scheme:
one.
25%, no later than the last day of May 2014.
two.
25%, no later than the last day of April 2015.
3.
20%, no later than the last day of April 2016.
Four.
15%, no later than the last day of April 2017.
5.
15%, no later than the last day of April 2018.

The payments referred to in numerals 2 to 5 of this subsection, must be informed
updated with the factor that corresponds to the period from the month in which the
that the payment referred to in numeral 1 of this subsection should have been made and until the month
immediately prior to the one in which the payment in question is made.
d)
Companies that as of December 31, 2013 had the character of
holding companies and that as of that date are subject to the payment scheme contained
in section VI of Article Four of the Transitory Provisions of the

Income Tax, published in the Official Gazette of the Federation on 7
December 2009, or in article 70-A of the Income Tax Law that is
abrogates, they must continue to pay the tax that they have deferred due to the
fiscal consolidation in 2007 and prior years in accordance with the provisions
cited, until completing your payment according to the indicated scheme.
e) The holding company to determine the tax on assets that due to the
deconsolidation must find out, as well as what the companies may recover
controlled and herself, must comply with the provisions of section III of Article
Third of the Decree by which various provisions are amended, added and repealed
of the Income Tax Law, of the Federal Tax Code, of the
Special Tax on Production and Services and the Value Tax Law
Added, and the Employment Subsidy is established, published in the Official Gazette of the
Federation on October 1, 2007.
The balance of the consolidated net tax profit account as of December 31, 2013, which in its
If it turns out after carrying out the deconsolidation referred to in this section, no
it will have no subsequent tax effect.
XVI.
Taxpayers who as of December 31, 2013, have authorization to determine
its consolidated fiscal result in the terms of Chapter VI of Title II of the
Income Tax that is repealed, and they are within the period of five
exercises indicated in the third paragraph of article 64 of the aforementioned Law, may continue
determining the consolidated income tax during the pending fiscal years
to elapse to conclude said period, in accordance with the provisions established in the
cited Chapter, as well as in Chapter V of Title II of the Regulation of the Tax Law
on Income and other provisions that were in force as of December 31, 2013.
Likewise, said taxpayers must comply with the obligations related to the
presentation of the notices referred to in the aforementioned Chapter VI, with the applicable
infractions and fines referred to in sections XI and XII of articles 81 and 82 of the
Fiscal Code of the Federation, in force until December 31, 2013.
For the purposes of the above, once the five-year period has elapsed, the company
holding company shall determine the deferred tax in accordance with the provisions of the
section XV above and report it in accordance with the following payment scheme:
to)
25% in the month of May of the first fiscal year after the end of the term
of the five exercises.
b)
25% in the month of April of the fiscal year following the one mentioned in the previous paragraph.
c)
20% in the month of April of the following fiscal year to the one mentioned in the previous paragraph.
d)
15% in the month of April of the fiscal year following the one mentioned in the previous paragraph.

and)
15% in the month of April of the fiscal year following the one mentioned in the previous paragraph.
The integers referred to in sections b) to e) of this fraction will be updated with the factor
update corresponding to the period from the month in which it was due
make the payment referred to in subsection a) of this fraction and up to the immediately preceding month
to the one in which the entire partiality in question is made.
XVII. Taxpayers who as of December 31, 2013, had authorization to
determine its consolidated tax result in the terms of Chapter VI of Title II of the
Income Tax Law that is repealed, they may exercise as of January 1,
2014, the option referred to in Chapter VI of Title II of the Tax Law on
Income, without it being necessary to obtain the authorization referred to in article 63
of the Income Tax Law; the above, provided that no later than February 15
of 2014 the integrating company presents a notice in which it indicates that it will exercise said option
and state the name or company name of all the companies that will make up

the group as well as the percentage of integrable participation of the integrating company in each integrated society.
For the purposes of the provisions of the preceding paragraph, the group of companies must meet the requirements referred to in articles 60 and 61 of the Income Tax Law and furthermore, not to be located in any of the cases referred to in article 62 of said Law.
The integrating company that as of January 1, 2014, does not have the established participation in article 61 of this Law in its integrated companies, you may exercise the option in I comment, provided that as of December 31, 2014 complies with the required participation in said articles and it is not a company referred to in article 62 of the same Law. In case of not complying with said participation by this last date, the company integrator must disincorporate the company in question in accordance with the provided in Article 68 of said Law, considering as the date of disincorporation the 1 January 2014, and will have the obligation to pay the income tax that was deferred in provisional payments for the year with updates and surcharges, calculated from the said payments had to be made and until they are made.
The companies referred to in the first paragraph of this section that have losses fiscal years pending reduction in terms of the provisions of the Article 57 of the Income Tax Law that would have been generated up to the 31st of December 2013, may join this optional regime for groups of companies, without therefore being able to reduce said losses.
XVIII. The holding companies that in 2013 have chosen to determine their deferred income tax in accordance with the procedure provided for in article 71-A of the Income Tax Law that is repealed, they may choose to determine the effects of the deconsolidation, according to the following:
to)
They must determine the deferred tax for the years 2008 to 2013 applying the provided in article 71-A of the Income Tax Law which is repealed and carry out its entirety in terms of what is established in article 70-A of the aforementioned Law.
b)
They will determine the tax on assets that due to the deconsolidation must find out as well as what the companies that have had the character of controlled and holding company, for which the provisions of subsection e) of section XV of this transitory article.

c)
When the company that had the character of holding company, has chosen in the fiscal years 2010, 2011, 2012 or 2013 to apply the provisions of rule I.3.5.17. of the Miscellaneous Fiscal Resolution for 2009, published in the Official Gazette of the Federation on March 31, 2010; I.3.6.16. of the Miscellaneous Tax Resolution for 2010, published in the Official Gazette of the Federation on December 28, 2010 or I.3.6.13. of the Miscellaneous Tax Resolutions for 2011, 2012 and 2013, published in the Diario Official of the Federation on July 1, 2011, December 28, 2011 and December 2012, respectively; must determine and find out about the deconsolidation of the income tax corresponding to the comparison of the balances of the record of the consolidated net tax profit account that was not determined or informed in the respective exercise.
For the purposes of the provisions of the preceding paragraph, the company that had the character of controller may increase the registration of the net tax profit account consolidated the amount that results from reducing the amount of tax losses for that the deferred tax referred to in subsection a) of section VIII of the Fourth Article of the Transitory Provisions of the Income Tax Law, published in the Official Gazette of the Federation on December 7, 2009 or section I of article 71-A of the same Law, the income tax that may be corresponded in terms of what is established in the provisions indicated.
XIX.
The companies that had the character of holding companies may make the payment of the

tax referred to in subsection e) of section XV or subsection b) of section XVIII of the
this transitory article, as the case may be, in terms of the provisions of sections I
to V of the sixth paragraph of article 70-A of the Income Tax Law that is repealed
and considering the update referred to in the seventh paragraph of said article.

XX.

For the purposes of the provisions of section IX of article 62 of the Tax Law on
Income, those tax losses that have not been reduced in their
totality and that were obtained in accordance with the provisions of article 61 of the Tax Law
on the Income that is repealed.

XXI.

The legal entities that before the entry into force of this Law were taxed in accordance with
with Title II, Chapter VII of the Income Tax Law that is repealed, they must
comply on behalf of its members with the pending obligations that have been generated
until December 31, 2013 in terms of the Income Tax Law that is
abrogates.

As of the entry into force of this Law, the natural or legal persons that are members
of the legal entities mentioned in the previous paragraph, must individually comply
the obligations established in this Law, in the terms of the Title that corresponds to them.

XXII.

Societies or associations of a civil nature that are dedicated to teaching, with
authorization or recognition of official validity of studies in terms of the General Law of
Education, as well as the institutions created by presidential decree or by law whose purpose
be it teaching, that they do not have authorization to receive deductible donations, as well
such as associations or civil societies organized for sporting purposes, from the
entry into force of this Decree must comply with the obligations of Title II of the new Law
of Income Tax, however, they must determine the remaining distributable
generated prior to the entry into force of this Decree in the terms of Title III
of the Income Tax Law that is repealed and its partners and members will consider
as income to said remainder when the aforementioned legal entities deliver them to them
in cash or goods.

XXIII. The Tax Administration Service, through general rules, may grant
administrative and verification facilities for the fulfillment of obligations
taxpayers of the Regime of agricultural, livestock, forestry activities
or fishing. The administrative facilities regarding the verification of expenditures by
concept of casual farm worker labor, livestock feeding and
minor expenses may not exceed 10% of your own income with a limit of 800 thousand
pesos.

XXIV . For the purposes of article 78 of the Income Tax Law, taxpayers who
started their activities before January 1, 2014, they may consider as a balance
initial contribution capital account, the balance that said account had
determined as of December 31, 2013, in accordance with article 89 of the Tax Law on
the Income in force until said date.

XXV.

For the years 2001 to 2013, the net tax profit will be determined in the terms of the
Income Tax Law in force in the fiscal year in question. Also, by
In said period, dividends or profits received will be added and dividends will be subtracted.
distributed in accordance with the provisions of the Law in force in the years indicated.
When the sum of the income tax paid in the year in question, of the
Non-deductible items for the purposes of said tax and, where appropriate, of the participation of
workers in company profits, both from the same year, is greater than
fiscal result of said fiscal year, the difference will be reduced by the sum of the profits
net tax rates as of December 31, 2013 or, where appropriate, tax profit
to be determined in the following exercises, until it is exhausted. In the latter case, the
amount that is decreased will be updated from the last month of the fiscal year in which
determined and until the last month of the fiscal year in which it is decreased.

For the purposes of the preceding paragraph, the income tax will be paid under the terms of article 10 of the Income Tax Law in force until December 31, 2013, and within the non-deductible items, those indicated in the Sections VIII and IX of article 32 of the Income Tax Law in force until 31 December 2013.

The net tax profits obtained, the dividends or profits received and the dividends or profits distributed in cash or goods will be updated for the period comprised from the last month of the fiscal year in which they were obtained, the month in which they were received or the month in which they were paid, as applicable, until December 31, 2013.

XXVI. Taxpayers who as of December 31, 2013, were taxed in accordance with Section III of the Chapter II of Title IV of the Income Tax Law that is repealed and, as of January 1, 2014, do not meet the requirements to pay taxes under the terms of Section II of the Chapter II, Title IV of the Income Tax Law, will pay the tax as to Section I of the last Chapter mentioned.

For the purposes of provisional payments that correspond to make in the first year according to Section I indicated in the previous paragraph, it will be considered as a coefficient of utility that corresponds to its preponderant activity in the terms of article 58 of the Federation fiscal Code.

The taxpayers referred to in the first paragraph of this fraction, as of the date on that begin to pay taxes in Section I cited in the previous paragraph, may deduct the

investments made during the time they were taxed in Section III of the Chapter II of Title IV of the Income Tax Law that is repealed, provided that no had been previously deducted and the supporting documentation of said investments that meet the tax requirements.

In the case of fixed assets, the investment pending deduction will be determined by subtracting to the original amount of the investment, the amount that results from multiplying said amount by the sum of the maximum percentages authorized by the Income Tax Law that is repeals to deduct the investment in question, corresponding to the years in which the taxpayer has had such assets.

In the first fiscal year they pay the tax pursuant to Section I of Chapter II, Title IV of the Income Tax Law, the original amount of the investment of the goods, will be apply the percentage indicated by this Law for the good in question, in the proportion represent, with respect to the entire fiscal year, the months elapsed as of the payment of the tax pursuant to the aforementioned Section I.

Taxpayers who have obtained income from credit operations for which they have not the tax had been paid in the terms of the penultimate paragraph of article 138 of the Income Tax Law that is repealed, and that they cease to be taxed in accordance with Section III of Chapter II of Title IV of the Income Tax Law that is repealed, for do so under the terms of Section I of Chapter II of Title IV of the Tax Law on Income, they will accumulate said income in the month in which they are collected in cash, in goods or services.

XXVII. Cooperative production companies that, prior to the date of entry into force of the Income Tax Law, have been taxed in terms of Chapter VII-A of the Title II of the Income Tax Law that is repealed, who have chosen to defer the tax corresponding to the exercises, will continue to apply the provisions of article 85-A of the Income Tax Law that is repealed, until the tax that is would have deferred only for the income received until December 31, 2013.

As of the entry into force of this Decree, the individuals who are members of the legal persons mentioned in the preceding paragraph, may not individually comply with the obligations established in the new Income Tax Law, the company being cooperative which calculates and enters the income tax as a single legal entity in terms of said Law.

The taxpayers referred to in the first paragraph of this fraction who have accumulated your income in accordance with the Income Tax Law that is repealed, when were actually received, and that upon the entry into force of this Law they have income

pending collection, will continue to apply the provisions of the Tax Law on
Income that is abrogated, until they actually receive the amount pending collection,
only for income received up to December 31, 2013.
XXVIII. The cooperative production companies that have been taxed in terms of Chapter VII-
A of Title II of the Income Tax Law that is repealed, and that they have deferred the
tax with respect to the years prior to January 1, 2014, they must pay said
tax in the fiscal year in which the taxable income that they receive is distributed to its partners.
corresponding, for these purposes, the deferred tax will be paid applying to the amount of the
profit distributed to the partner in question, the rate referred to in article 152 of the Law
Income Tax.

Cooperative production companies, as of the entry into force of this
Decree, they must comply with their tax obligations in terms of Title II of the Law of the
Income tax.
XXIX. Financial intermediaries will not carry out withholding on interest income that
pay to individuals, coming from the titles and securities, referred to in Article
Second, sections LII, LXXII, fifth paragraph of the Transitory Provisions of the Law on
Income Tax, published in the Official Gazette of the Federation on January 1,
2002, and Article Two, sections XI and XV of the Transitory Provisions of the aforementioned
Law, published in the referred Official Gazette on December 30, 2002, until the
interest can be reviewed or reviewed, in accordance with the conditions established in your
issue.
XXX.
The additional tax established in the second paragraph of article 140, and sections I and IV
Article 164 of this Law, will only be applicable to the profits generated from the fiscal year
2014 that are distributed by the legal person residing in Mexico or establishment
permanent. For this purpose, the legal entity or permanent establishment that will carry out
Such distribution will be obliged to maintain the net tax profit account with the
profits generated until December 31, 2013 and start another tax utility account
net with the profits generated as of January 1, 2014, in the terms of article
77 of this Law. When legal entities or permanent establishments do not carry the
two accounts referred to separately or when they do not identify the profits
mentioned, it will be understood that they were generated as of 2014.
XXXI . For the purposes of the provisions of the last paragraph of article 152 of the Tax Law
On Income, the oldest month of the period to be considered, will be the month of December
of 2013.
XXXII . For the purposes of subsection a) of the third paragraph of article 129 and the ninth paragraph of article
161 of this Law, in the case of the sale of shares issued by companies
Mexican companies or securities that exclusively represent said shares, when their
The sale is carried out in the concessioned stock exchanges or derivatives markets
recognized in the terms of the Securities Market Law or of shares issued by
foreign companies listed on said stock exchanges or derivatives markets, the
sale of securities that represent stock indices sold in said stock exchanges
securities or derivatives markets, and the sale of shares issued by companies
Mexican companies or securities that exclusively represent said shares, provided that the
The sale of the aforementioned shares or securities is carried out on stock exchanges or
derivatives located in recognized markets referred to in section II of article 16-C
of the Fiscal Code of the Federation of countries with which Mexico has a treaty in force
to avoid double taxation; when the acquisitions of said shares or titles are
carried out prior to the entry into force of this Law, instead of considering the
average acquisition cost, referred to in subparagraph a) of the third paragraph of article 129
of this Law, to determine the gains or losses derived from the
sale of shares and titles by each issuing company or titles that represent said
Stock indices, you may choose to make this determination by decreasing the price of
sale of shares or securities, reduced by commissions for brokerage
paid for their disposal, the average acquisition value resulting from the last

twenty-two closing prices of said shares or securities immediately prior to the entry into force of this Law. If the last twenty-two closing prices are unusual in relation to the behavior of the shares in question in the previous six months with respect to number and volume of trades, as well as their value, instead of taking the last twenty-two closing prices, the values observed in the last events of the six

previous months. When the above procedure is chosen, the average value of The acquisition of the shares or securities may be updated from the date of December 31, 2013 until the month immediately prior to the date of the first disposal.

XXXIII. For the purposes of the third paragraph of Article 88 and the twelfth paragraph of Article 151 of this Law, in the event that the acquisitions of the shares issued by the companies of variable income investments have been made prior to the entry into force of this Law, instead of considering the price of the assets object of variable income investment On the acquisition date, referred to in the third paragraph of article 88 of this Law, to carry out the determination of the gains or losses derived from the disposal of said shares, you may choose to make this determination by decreasing the price of the assets object of equity investment on the date of sale of the shares of said investment company, the average value resulting from the last twenty-two closing prices of assets subject to equity investment immediately prior to entry into force of this Law. If the last twenty-two closing prices are unusual in relation to the behavior of the assets object of variable income investment in question in the six previous months regarding the number and volume of operations, as well as their value, instead taking the last twenty-two closing prices, the values observed in the last facts of the assets object of investment of variable income of the six months previous.

XXXIV. Taxpayers who, prior to the entry into force of this Law, had opted to make the immediate deduction of new fixed assets, in accordance with the Chapter II, Title VII, of the Income Tax Law that is repealed, may not deduct the part not deducted from them.

When they dispose of the assets to which they applied the immediate deduction, lose them or leave them if useful, they will calculate the deduction for the amount that results from applying, to the original amount of the investment adjusted with the update factor corresponding to the period comprised from the month in which the property was acquired and until the last month of the first half of the period in which the deduction indicated in accordance with article 220 of the Law was made of the Income Tax that is repealed, the percentages that result according to the number years elapsed since the deduction was made and the deduction percentage immediate applied to the asset in question, in accordance with the table provided in article 221 of the Income Tax Law that is repealed.

For the purposes of the participation of workers in the profits of the companies, the taxpayers who have chosen to apply the immediate deduction of the assets to which they are refers to this fraction, they must consider the deduction of said assets that would have corresponding, in the amount that results from applying to the original amount of the investment, percentages established in articles 34, 35, 36 and 37 of the Income Tax Law.

XXXV. Mercantile companies that as of December 31, 2013, had applied the stimulus established in article 224-A of the Income Tax Law, which is repealed, will be To the next:

one.

The shareholders who contributed real estate to the company will accumulate the profit for the disposal of the contributed assets, when any of the following assumptions:

to)

Dispose of the shares of said company, in the proportion that said shares represent the total number of shares received by the shareholder for the contribution of the

property to the company, provided that said profit had not been accumulated previously.

b)

The company alienates the contributed assets, in the proportion that the part that is alienated representing the same assets, provided that it had not accumulated said gain previously.

If as of December 31, 2016 the assumptions referred to in the subsections have not been met above, the shareholders referred to in this numeral must accumulate all of the the gain from the disposal of the contributed assets that has not been accumulated previously.

two.

The profit that is accumulated according to the previous numeral, will be updated from the month in which it was obtained and until the month in which it is accumulated.

XXXVI. Taxpayers who until before the entry into force of this Law have chosen by deducting the acquisition cost of the land in the year in which they acquired it, According to article 225, of the Income Tax Law that is repealed, they must when the land is sold, consider as accrual income the total value of the sale of the land in question, instead of the profit referred to in the article 20 section IV of the Income Tax Law that is repealed.

When the land is sold in any of the following exercises the one in which the deduction referred to in this fraction was made, will be considered additionally as accumulative income an amount equivalent to 3% of the deducted amount according to this fraction, in each of the exercises that elapse from the exercise in the one in which the land was acquired and until the fiscal year immediately prior to that in which the alienate the same. For the purposes of this paragraph, the amount deducted pursuant to this fraction will be updated multiplying it by the update factor corresponding to the period understood from the last month of the fiscal year in which the land was deducted and until the last month of the fiscal year in which the 3% referred to in this paragraph is accumulated.

XXXVII. Employers who during the validity of Chapter VIII, Title VII of the Tax Law on the Income that is repealed, would have established newly created positions to be occupied by first-time workers under the terms and conditions established in said Chapters will have the benefit referred to in the same with respect to said jobs up to a period of 36 months, in accordance with the provisions of article 232 of the Income Tax that is repealed.

XXXVIII. Taxpayers who have been obliged to pay the asset tax, which in the fiscal year in question actually pay income tax, they may continue to apply, in its terms, the Third Transitory Article of the Tax Law Business Flat Rate, published in the Official Gazette of the Federation on October 1, 2007.

XXXIX. For the purposes of article 189 of the Income Tax Law, the Committee Inter-institutional will publish the general rules for the granting of the incentive to the investment projects in the distribution of national cinematographic films, to more take January 15, 2014.

XL.

Legal entities resident in Mexico who have accumulated income from dividends distributed by residents abroad in fiscal years prior to 2014 and that have pending to credit the proportional amounts of income taxes paid

by foreign companies in the first and second corporate level for said income,

They will be obliged to keep the registry referred to in article 5 of this Law. However, the Failure to comply with this obligation will not cause the loss of the right to accreditation provided in the aforementioned article.

XLI.

The Tax Administration Service, through general rules, may grant administrative and verification facilities for the fulfillment of obligations taxpayers' attorneys dedicated exclusively to land trucking of cargo federal, foreign passenger and tourism up to an amount of 4% of their own income. Regarding said verification facility, it may be established that on the quantities paid, a withholding of income tax is made, without it not exceeding the 17%.

XLII.

They are territories through which the information declaration referred to in the Title VI of the Income Tax Law and Title IV Chapter II of the Tax Code of the Federation, the following:

Eel
Old and bearded
Netherlands Antilles
Svalbard Archipelago
Aruba
Ascension
Barbados
Belize
Bermuda
Brunei Darussalam
Campione D´Italia
Commonwealth of Dominica
Commonwealth of the Bahamas
United Arab Emirates
State of Bahrain
State of Kuwait
State of Qatar
Independent State of Western Samoa
Commonwealth of Puerto Rico
Gibraltar
Pomegranate
Greenland
Guam
Hong Kong
Cayman Island
Christmas island
Norfolk island
Island of San Pedro and Miguelón
Isle of Man
Qeshm Island
Azores islands
Canary Islands
Cook islands
Cocos or Kelling Islands
Guernsey, Jersey, Alderney, Great Sark Island, Herm, Little Sark, Brechou, Jethou Lihou (Channel Islands)

Falkland Islands
Pacific Islands
Solomon Islands
Turks and Caicos Islands

British Virgin Islands
Virgin Islands of the United States of America
Kiribati
Labuan
Macau
Madeira
malt
Montserrat
Nevis
Niue
Patau
Pitcairn
French polynesia
Principality of Andorra
Principality of Liechtenstein
Principality of Monaco
Kingdom of Swaziland
Kingdom of Tonga
Hashemite Kingdom of Jordan
Republic of Albania
Republic of Angola
Republic of Cape Verde
Costa Rica Republic
Republic of cyprus
Republic of Djibouti
Republic of Guyana
Republic of Honduras
Republic of the Marshall Islands
Republic of Liberia
Republic of Maldives
Republic of Mauritius
Republic of Nauru
Republic of Panama
Republic of Seychelles
Republic of Trinidad and Tobago
Republic of Tunisia
Republic of Vanuatu
Republic of Yemen
Oriental Republic of Uruguay
Democratic Socialist Republic of Sri Lanka
American Samoa
St. Kitts
St. Vincent and the Grenadines
st. Helen
St. Lucia
Serene Republic of San Marino
Sultanate of Oman
Tokelau
Trieste

Tristan of Cunha
Tuvalu
Canary Islands Special Zone
Ostrava Free Zone

XLIII . The Federal Executive must issue within a period of no more than 30 days from the date of entry into force of this Decree rules of a general nature in which incentives are established

to facilitate the incorporation of taxpayers to the regime to which the Section II of the Income Tax Law.

The incentives must include financing schemes through the development, of other institutions or individuals, for the modernization of operations of these taxpayers; more flexible rates for the use of public services in function of earnings; training, entrepreneurship and growth programs corporate or business, as well as tax culture.

EMPLOYMENT SUBSIDY

ARTICLE TENTH. The employment subsidy is granted in the following terms:

I.

Taxpayers who receive income from those provided for in the first paragraph or section I of article 94 of the Income Tax Law, except for those received from seniority, retirement and severance premiums or other severance payments will enjoy the employment subsidy that will be applied against the tax resulting from your charge in the terms of Article 96 of the same Law. The employment subsidy will be calculated by applying to the income that serves as the basis for calculating the income tax corresponding to the calendar month in question, the following:

TABLE

Monthly employment allowance Lower limit	Upper limit	Subsidy for him job
0.01	1,768.96	407.02
1,768.97	1,978.70	406.83
1,978.71	2,653.38	359.84
2,653.39	3,472.84	343.60
3,472.85	3,537.87	310.29
3,537.88	4,446.15	298.44
4,446.16	4,717.18	354.23
4,717.19	5,335.42	324.87
5,335.43	6,224.67	294.63
6,224.68	7,113.90	253.54
7,113.91	7,382.33	217.61
7,382.34	Onwards	0.00

In cases where the tax payable by the taxpayer obtained from the application of the rate of article 96 of the Income Tax Law is less than the subsidy for

monthly employment obtained in accordance with the table above, the withholder must deliver the difference obtained to the taxpayer. The retainer may credit against the Income tax at your expense or withheld from third parties the amounts you deliver to the taxpayers in the terms of this paragraph. Income received by taxpayers

derived from the employment subsidy will not be cumulative nor will they form part of the calculation of the taxable base of any other contribution because it is not remuneration for work subordinate staff.

In cases where employers make payments for wages, they include periods less than one month, to calculate the employment subsidy corresponding to each payment, they will divide the amounts corresponding to each of the columns of the table contained in this fraction, enter 30.4. The result thus obtained will be multiplied by the number days to which the payment period corresponds to determine the amount of the subsidy for the employment that corresponds to the worker for said payments.

When the salary payments are for periods of less than one month, the amount of the subsidy for the job that corresponds to the worker for all payments made in the month, not may exceed that corresponding to the table provided in this section for the total amount received in the month in question.

When employers make in a single payment payment for wages that include two or more months, to calculate the employment subsidy corresponding to said payment, multiply the amounts corresponding to each of the columns of the table contained in this fraction for the number of months to which said payment corresponds.

When taxpayers provide services to two or more employers, they must choose, before that someone makes the first payment that corresponds to them for the provision of services subordinate personnel in the calendar year in question, to the employer who will deliver the subsidy for employment, in which case, they must communicate this situation by written to the other employers, so that they no longer give them the employment subsidy correspondent.

II.

The persons obliged to carry out the annual calculation of the income tax to which Article 97 of the Income Tax Law refers to the concepts referred to in refer to the first paragraph or section I of article 94 of the same Law, which would have applied the subsidy for employment in the terms of the previous section, will be as follows:

to)

The annual tax will be determined by decreasing the total income obtained in a calendar year, for the concepts provided in the first paragraph or section I of Article 94 of the Income Tax Law, the local income tax for salaries and in general for the provision of a subordinate personal service that would have withheld in the calendar year, the rate of article 152 will be applied to the result obtained of the same Law. The tax payable by the taxpayer will be reduced with the sum of the amounts that for monthly employment subsidy corresponded to the taxpayer.

b)

In the event that the tax determined in accordance with article 152 of the Income Tax exceeds the sum of the amounts that for concept of monthly employment subsidy corresponded to the taxpayer, the withholder the resulting surplus shall be considered as a tax borne by the taxpayer. Against him Tax that is charged, the amount of the provisional payments will be creditable made.

c)

In the event that the tax determined in accordance with article 152 of the Income Tax is less than the sum of the amounts that for concept of monthly employment subsidy corresponded to the taxpayer, there will be no tax on

charge of the taxpayer nor will any amount be delivered to the latter for subsidy for employment.

The taxpayers referred to in the first paragraph and section I of article 94 of the Law of Income Tax, who are required to file an annual return in the terms of the aforementioned Law, will credit against the tax of the determined year According to article 152 of the same Law, the amount that for the subsidy for the employment was determined according to the previous fraction during the fiscal year corresponding, provided for in the tax receipt that for such purposes is provided by the employer, without exceeding the amount of the tax for the given year in accordance with the aforementioned article 152.

In the event that the taxpayer had two or more employers during the fiscal year and any of them have given you differences of subsidy for employment in the terms of the second paragraph of the previous section, this amount must be decreased from the amount of withholdings made creditable in said year, up to the amount thereof.

III.

Those who make payments to taxpayers who are entitled to the subsidy for the employment may only credit against the income tax at their expense or withheld to third parties, the amounts that they deliver to taxpayers for said concept, when meet the following requirements:

to)

Keep records of payments for income received by taxpayers to which refer to the first paragraph or section I of article 94 of the Tax Law on Income, identifying in them, individually, each of the taxpayers to whom such payments are made.

b)

Keep the tax receipts proving the amount of income paid to taxpayers, the income tax that, where appropriate, has been withheld and the differences that result in favor of the taxpayer due to the subsidy for employment.

c)

Comply with the obligations set forth in sections I, II and V of article 99 of the Law Income Tax.

d)

Keep the documents submitted by taxpayers in the terms of the sixth paragraph of section I of this precept, if applicable.

and)

Submit to the authorized offices, no later than February 15 of each year, statement providing information of the amounts they pay for the subsidy for employment in the immediately preceding fiscal year, identifying for each worker the total income obtained during the year in question, which served as the basis to determine the employment subsidy, as well as the amount of the latter according to the general rules issued for this purpose by the Tax Administration Service.

F)

Pay the social security contributions at their expense for the workers who enjoy of the subsidy for employment and those mentioned in article 93, section X, of the Income Tax, corresponding to the income in question.

g)

Write down on the tax receipts that you give to your workers, for the income for benefits for subordinate personal services, the amount of the subsidy for the employment identifying it expressly and separately.

h)
Provide people who have provided personal services to them
subordinates the tax receipt of the amount of subsidy for the employment
determined during the corresponding fiscal year.
i)
Provide, where appropriate, the employment subsidy in cash, in cases where
refers to the second paragraph of section I of this precept.
ARTICLES THIRTEENTH TO THIRTEENTH. …….

TRANSIENT

First. This Decree will enter into force on January 1, 2014.
Second . Upon the entry into force of this Decree, the Law of Tax on
Income, published in the Official Gazette of the Federation on January 1, 2002; the Tax Law
Business Flat Rate, and the Law of Tax on Cash Deposits.
Mexico City, October 31, 2013.- Sen. **Raúl Cervantes Andrade** , President.- Dip. **Richard Anaya Cortés** , President.- Sen. **Lilia Guadalupe Merodio Reza** , Secretary.- Dip. **Magdalena of the Socorro Núñez Monreal** , Secretary.- Rubrics. **"**
In compliance with the provisions of section I of Article 89 of the Political Constitution of the United Mexican States, and for its due publication and observance, I issue this Decree in the Residence of the Federal Executive Power, in Mexico City, Federal District, on December 6, two thousand and thirteen.- **Enrique Peña** Nieto.- Signature.- The Secretary of the Interior, **Miguel Ángel Osorio Chong** .- Rubric.

TRANSITORY ARTICLES OF REFORM DECREES

DECREE by which various provisions of the Law are amended, added and repealed of the Income Tax, of the Law of the Special Tax on Production and Services, the Fiscal Code of the Federation and the Federal Law on Budget and Fiscal Responsibility.

Published in the Official Gazette of the Federation on November 18, 2015

LAW ON INCOME TAX

ARTICLE ONE.- Articles 7, third and last paragraphs are **amended** ; 8, last paragraph; 27, Sections VII, first paragraph, VIII, first paragraph and XI, fifth and seventh paragraphs; 28, section XXVII, sixth paragraph; 29, sections II first paragraph and III; 36, section II, first paragraph; 45, first paragraph; fifty, second paragraph; 54, fractions IV and VI; 55, section I, first paragraph; 62, section II; 72, first paragraph; 74, eleventh and twelfth paragraphs; 78, sixth paragraph; 79, second paragraph; 80, fourth paragraph; 81, last paragraph; 85, first paragraph; 86, section V, and third paragraph of the article; 87; 88, first, second, third, fifth, tenth and eleventh paragraphs; 89, first paragraph, section I and last paragraph from the article; 93, section XIX, subsection a), second paragraph; 111, third paragraph, current fourth paragraph, section I, and the current seventh and tenth paragraphs of the article; 112, sections V and VIII and third paragraph from the article; 124, fifth paragraph; 126, fourth paragraph; 142, section XVI, first paragraph; 148, fraction XI; 151, section V, second paragraph and last paragraph of the article; 161, twelfth and thirteenth paragraphs; 163, third paragraph; 166, second, third, fourth, seventh, fraction II, subsection a) and thirteenth paragraphs; 171, second paragraph; 185, first paragraph, sections I, second paragraph, and II, and second paragraph from the article; 187, fractions I and III; 192, fractions I, III and V; They were **added** Articles 72, with a second and third paragraphs, changing the current second to sixth paragraphs to be fourth to eighth paragraphs; 74-A; 76-A; 77-A; 111, with a fourth and twelfth paragraphs, passing the current fourth to tenth paragraphs to be fifth to eleventh paragraphs, and the current eleventh to thirteenth to be thirteenth to fifteenth paragraphs; 112, section IV, with a second paragraph; 113, with a second paragraph, and 151, section I, with a third, fourth and fifth paragraphs, and article 27, section XI is **repealed** , fourth and last paragraphs of the Income Tax Law, to read as follows:

……

TRANSITIONAL PROVISIONS OF THE INCOME TAX LAW

ARTICLE TWO.- In relation to the Income Tax Law referred to in the Article One of this Decree, will be as follows:

I.
The provisions of the eleventh paragraph of article 74 of the Income Tax Law
Regarding the ejidos and communities, it will be applicable from January 1, 2014. The ejidos and
communities, which had paid income tax for fiscal year 2014,
may apply the provisions of the aforementioned precept, and in case of obtaining a balance to
favor it may be compensated in terms of article 23 of the Tax Code of the
Federation, without said benefit giving rise to any refund.
II.
The provisions of article 74-A of the Income Tax Law will be applicable from the
January 1, 2014. Taxpayers who have paid income tax on the
fiscal year 2014, may apply the provisions of the aforementioned article 74-A, and in case
If obtaining a balance in favor, it may be compensated in terms of article 23 of the
Fiscal Code of the Federation, without said benefit giving rise to any refund.

III.
For the purposes of the obligation established in article 76-A of the Tax Law on
Income, the informative returns corresponding to the fiscal year must be submitted
2016, no later than December 31, 2017.
IV.
For the purposes of article 77-A of the Income Tax Law, the balance of the account
profit from investment in renewable energy will be updated in terms of article 77,
second paragraph of said Law. For purposes of the first update, it will be considered as the
month in which the last update was made, the month in which said account is established.
V.
For the purposes of the provisions of the twelfth paragraph of article 111 of the
Income Tax, the oldest month of the period to be considered, will be the month of
December 2013.
SAW.
For the purposes of the provisions of section I, subsection a), numeral 2 of article 166 of the
Income Tax, interest may be subject to a rate of 4.9%, provided that the
beneficial owner of these interests is a resident of a country with which Mexico has in
a treaty is in force to avoid double taxation and the requirements set forth in said
treaty to apply the rates that are provided for this type of interest.
VII.
For the purposes of article 185, section II of the Income Tax Law, the
taxpayers who have subtracted the amount of deposits, payments or acquisitions from the
referred to in the aforementioned article during the years 2014 or 2015, should consider
as cumulative income on your return, corresponding to the calendar years in which
are received or withdrawn from your special personal savings account, from the insurance contract
in question or the investment company or fund from which the shares were acquired,
those amounts that would have been considered as deductible in terms of article 151,
last paragraph of the aforementioned Law in force during 2014 and 2015, at the time of
corresponding deposit, payment or acquisition.
VIII. Taxpayers who stopped consolidating due to the entry into force of the
Income Tax as of January 1, 2014 and that they calculated the tax by applying
the provisions of article 71 of the Income Tax Law or in rule I.3.6.4. of the
Miscellaneous Fiscal Resolution, effective as of December 31, 2013, as well as for those who
applied the procedure established in Article Ninth, section XV, subsection a), numeral 1,
Subparagraph ii) or section XVIII, subsection a) of the Transitory Provisions of the Tax Law
on Income effective as of January 1, 2014, in relation to article 71-A, section
I, of the Income Tax Law in force until December 31, 2013, may
choose to apply a credit against 50% of the deferred income tax determined by
concept of tax losses pending due to deconsolidation
to find out as of January 1, 2016.
The credit referred to in the previous paragraph will be determined by multiplying the factor of 0.15 by
the amount of individual tax losses updated from previous years of the

companies that had the character of subsidiaries or controllers, which had considered in the determination of income tax for deconsolidation and that as of 1 January 2016, the company that generated them has pending reduction in accordance with provided in article 57 of the current Income Tax Law, provided that:

a) On the date of application of the loan, the company that was the controlling entity maintains in the controlled company in question a consolidated interest equal to or higher than what it had at the time of deconsolidation.

b) The tax loss from previous years pending reduction by the company that generated is considered in the same consolidable participation in which it was used at the time deconsolidation.

For the determination of said credit, losses due to the sale of assets will not be considered. actions referred to in section IX of this article.

The amount of tax losses considered for the calculation of the credit is will update multiplying it by the update factor corresponding to the period understood from the month in which it was last updated and until the last month of the first half of the fiscal year immediately preceding the one in which it will be applied.

Tax losses considered in determining the credit mentioned in this article They may no longer be reduced against tax profits for the year 2016 and later or against any other concept established by the Income Tax Law, by no means taxpayer, whether they were generated or transmitted to him by division or other legal act.

The remaining 50% of the deferred income tax must continue to be paid according to the payment scheme chosen by the company that had the character of holding company in terms of sections XV or XVIII of the aforementioned Article Ninth.

IX.

The companies that had the character of holding companies, that had subtracted losses due to the sale of shares of its controlled companies, in determining the result or consolidated tax loss for any of the years 2008 to 2013, and that there were no considered said losses in terms of article 71 of the Income Tax Law or in rule I.3.6.4. of the Miscellaneous Tax Resolution, effective as of December 31, 2013, as well as what is established in the Ninth Article of the Transitory Provisions of the Income Tax in force as of January 1, 2014, section XV, subsection a), numeral 1, subsection iii) or section XVIII, subsection a) in relation to article 71-A, section I of the Income Tax Law in force until December 31, 2013, depending on the In this case, they may choose to pay the deferred tax that is charged to them when correcting said situation, in 10 payments according to the scheme indicated in this article.

The companies that made the determination of the deferred tax and that have made the corresponding integers, regarding the balance pending payment that they have as of January 1 2016, they may choose to continue their payment in equal installments adjusting to the dates established in the payment scheme referred to in this section.

Differences in tax charged must be recorded in a supplementary declaration of the corresponding exercise, which must be submitted no later than the month of March 2016.

The payment scheme referred to in this fraction will be as follows:

a) The first and second payments must be found out no later than March 31, 2016 and be integrated each with 10% of the total sum of the differences of the tax on the deferred income referred to in the first paragraph of this section, with updating and surcharges.

In the case of the first payment, the update referred to in the previous paragraph will be will be calculated with the update factor that corresponds to the period from the month of May 2014 and up to the month immediately prior to that in which the

payment in question. Surcharges will be computed as of June 2014 and
until March 2016.
The second payment will be updated with the update factor that corresponds to the period
understood from the month of April 2015 and until the month immediately prior to that in the
that the payment in question is made. Surcharges will be calculated from the month of
May 2015 and until March 2016.
b) The third payment corresponding to 10%, no later than March 31, 2016.
c) The fourth payment corresponding to 10%, no later than March 31, 2017.
d) The fifth payment corresponding to 10%, no later than March 31, 2018.
e) The sixth payment corresponding to 10%, no later than March 31, 2019.
F)
The seventh payment corresponding to 10%, no later than March 31, 2020.
g) The eighth payment corresponding to 10%, no later than March 31, 2021.
h) The ninth payment corresponding to 10%, no later than March 31, 2022.
i)
The tenth payment corresponding to 10%, no later than March 31, 2023.
The payments referred to in sections c) to i) must be updated with the factor that
corresponds to the period from April 2016 to the next month
prior to the one in which the payment in question is made.
The application of this payment scheme will be conditional on the company that had the
holding company has correctly determined the average cost per share of
in accordance with articles 24 and 25 of the Income Tax Law in force until 31
December 2013, or if you have not done so, correct your tax situation before applying
this payment scheme and desist from the means of challenge filed against the
reforms regarding fiscal consolidation.
In the event that the company that was the controlling entity reduces the loss by
sale of shares in any year after 2015, in terms of article 28,
Section XVII of the Income Tax Law effective as of January 1, 2014,
must settle the entire deferred tax pending payment on the date that is due
Obligation to make the immediate subsequent partial payment.
The payment option mentioned in this section must be exercised no later than March of the
2016 and for this purpose, taxpayers must submit a free written notice to the
Tax Administration Service no later than January 2016.
X.
For the purposes of the provisions of Article Ninth, section XV, subsection a), number 2, and section
XVIII of the Transitory Provisions of the Income Tax Law published in the
Official Gazette of the Federation of December 11, 2013, in relation to articles 71-A and
78 of the Income Tax Law in force until December 31, 2013, the
companies that had the character of holding companies may credit the tax on the
Income caused by the deconsolidation as of January 1, 2014,
for dividends or profits in cash or property, that companies that
consolidated would have paid each other and that would not have come from the utility account

net tax or reinvested net tax profit account; against the deferred tax caused
for this same concept that is pending in full as of January 1, 2016 and until
for the amount of the latter. Said accreditation will not give rise to a refund or compensation
any.
The option provided for in this section will be subject to the company receiving the dividend or
profit referred to in the preceding paragraph, do not increase your net tax profit account with the
the amount of said dividends or profits and the one that was the parent company
increase the balance of the consolidated net tax profit account that you would have had as of
December 2013.
XI.

The provisions of sections VIII, IX and X of this article will be applicable to those taxpayers who are in the assumption provided in section XVI of the referred Article Ninth of the Transitory Provisions of the Income Tax Law, published in the Official Gazette of the Federation of December 11, 2013, for which the deferred income tax that due to the deconsolidation have pending find out as of January 1 of the year immediately following that in which they were to deconsolidate. Likewise, the tax losses referred to in the second paragraph of section VIII will be the pending reduction to the same date.

XII.

The provisions of section VIII will be applicable provided that:

a) The company that would have had the character of holding company, this notice using the official form that for such purposes is made known by the Tax Administration Service by general rules.

b) The company that would have been the holding company or any company that was part of the consolidation group had paid the deferred tax in accordance with the Tax provisions applicable to tax losses derived from mergers, spin-offs or liquidation of companies.

c) Both the companies that had the character of holding company, as well as the controlled companies that made up the consolidation group, as of March 31, 2016 are up-to-date in the fulfillment of their tax obligations in their capacity as taxpayer and / or withholding agent as of January 1, 2016.

d) During a mandatory period of five years, the companies mentioned in the subsections previous ones that made up the consolidation group as of December 31, 2013 collaborate quarterly with the authority, participating in the verification program in time real that has implemented the General Administration of Large Taxpayers of the Service tax administration.

e) They do not participate in the Optional Regime of Groups of Companies.

F)

They desist from the means of challenge filed in matters of tax consolidation.

g) The company that would have been the controlling entity in determining the deferred tax for fiscal years 2008 to 2013, would have considered the amount of losses on sale of shares issued by its controlled companies that have been reduced in determining their consolidated tax profit or loss corresponding to the same years, or, correct your tax situation by applying the provided in section IX of this article.

h) The company that would have been the holding company and those that would have had the nature of controlled companies in respect of which their tax losses were considered To determine the credit referred to in section VIII of this article, submit supplementary annual statement for fiscal year 2015, in which the balance of the tax losses from previous years pending application with the amount of the losses that were used in the terms of the aforementioned fraction; likewise, the society holding company must cancel deferred income tax in its accounting records of the tax losses used to pay it.

XIII. Individuals and legal entities resident in Mexico and those residing abroad with permanent establishment in the country that have obtained income from direct and indirect investments, which they have maintained abroad until 31 December December 2014, they may choose to pay, in accordance with the provisions of this section, the Tax to which they are obliged according to the provisions of this Law.

Only the benefits referred to in the preceding paragraph will be included in the income and investments held abroad that are returned to the country, provided that comply with the following:

to)

Income derived from investments held abroad for which it is possible to exercise the option provided for in this section, are those taxed in the terms of the Securities II, IV and VI of this Law, except for those that correspond to concepts that have

been deducted by a resident in national territory or a resident abroad with
permanent establishment in the country.
b)
The income tax corresponding to the income from
investments held abroad, within fifteen days following the date on which
that resources from abroad are returned to the country.
Taxpayers who pay income tax in the terms of this subsection,
will not pay the corresponding fines and surcharges and will be able to accredit the
income tax paid abroad in the terms of article 5 of this law
for the aforementioned income that they return and invest in the country.
c)
When the investments held abroad from which income is derived from
referred to in this fraction constitute concepts for which the
Income tax in Mexico, the corresponding payment must be verified. At
In the event that said payment has not been made in due course, the taxpayers
They may choose to pay the tax in the terms of subsection b) of this section and comply
with the requirements established in this section.
d)
Income and investments held abroad that generated such income
return to the country within a period of no more than 6 months from the date of entry into
force of this article and said resources are invested during fiscal year 2016
in accordance with the provisions of this section and the general rules issued by the
Service tax administration. For these purposes, the resources will be understood
returned to the national territory on the date they are deposited or invested in a
credit institution or brokerage house of the country.
and)
The return of the resources to which this fraction refers is carried out through operations
made between credit institutions or brokerage houses of the country and abroad, for
which should coincide the sender with the beneficiary of the resources or when these
are related parties in terms of the country's tax legislation.

F)
Taxpayers who exercise the option provided in this section, would not have been
initiated verification powers pursuant to article 42, sections II, III, IV and IX of the
Federal Tax Code, in relation to the income referred to in the first
paragraph of this fraction before the date established in subsection b) of this fraction, or,
who have not filed a defense or any other procedure
jurisdictional, relative to the income tax regime referred to in the aforementioned first
paragraph, except if they abandon the means of defense or judicial procedure.
Taxpayers who comply with the provisions of this fraction will have the
formal tax obligations related to the income to which it refers.
For the purposes of this fraction, indirect investments are understood to be those made through
through entities or legal figures in which taxpayers participate directly or
indirectly, in the proportion that corresponds to them for their participation in said entities or
figures, as well as those made in transparent foreign entities or figures
fiscally referred to in the fifth paragraph of article 176 of this Law.
Legal entities resident in Mexico and those residing abroad are considered
with permanent establishment in the national territory invest resources in the country, when
are used for any of the following purposes:
1. Acquisition of fixed assets used by taxpayers to carry out
their activities in the country, without being sold for a period of three years
counted from the date of acquisition.
2. Research and development of technology. For the purposes of this numeral, they are considered
investments in technology research and development investments destined directly and
exclusively to the execution of the taxpayer's own projects that are
aimed at the development of products, materials or production processes, which represent

a scientific or technological advance.
3. The payment of liabilities that they have contracted with independent parties prior to the entry into force of this article.
The legal entity must prove that the investment increased the amount of its investments totals in the country. Likewise, the amount that results from adding the total amount of the investments of the legal entity in the country and the amount returned for investment, should not be decreased for a period of three years.
It is considered that natural persons residing in the national territory and those residing in the foreigner with a permanent establishment in Mexico invest resources in the country, when the investment is made through institutions that make up the financial system of Mexico in financial instruments issued by residents in the country or in shares issued by individuals legal entities resident in Mexico, provided that said investment is maintained for a minimum period of three years, counted from the date on which it is made and the taxpayer prove that this investment increased the amount of your total financial investments in the country. Likewise, the amount that results from adding the total amount of financial investments of the taxpayer in the country and the amount returned for investment, should not be decreased for the period referred to in this paragraph.
It is also considered that natural persons invest in the country when they allocate these resources for any of the purposes mentioned in numbers 1 and 2 of this section.

Taxpayers who do not meet any of the conditions provided in this section
If the resources referred to in this section do not return for investment in the country, they will be subject to the applicable legal provisions.
For the purposes of this fraction, the exchange rate of the day on which the in question are returned to national territory, in accordance with the provisions of the Code Federal Prosecutor.
People who apply the option provided in this section must be able to demonstrate that the resources in question were returned from abroad and that the payment of the respective tax was made in the terms provided in this section and they must keep the vouchers of the deposits or investments made in national territory, as well as the payment of the corresponding tax, for a period of five years, counted from the date of date of payment of said tax, in accordance with the provisions of article 30 of the Code Federal Prosecutor.
The legal entities that choose to apply the benefits established in this section, must calculate the fiscal profit that corresponds to the total amount of repatriated resources from in accordance with this Law. The tax profit thus determined will be reduced with the tax paid, in the terms of this fraction, for the total repatriated resources. The result obtained may be added to the balance of the net tax profit account referred to in the Article 77 of this Law.
The tax profit determined in accordance with the provisions of the preceding paragraph must considered to determine the taxable income that serves as the basis for the determination of the workers' participation in company profits.
The resources that are returned to national territory in the terms of this fraction are not will be considered for the purposes of article 91 of this Law.
The provisions of this section shall not be applicable in the case of income from a illegal activity or when they can be used for this type of activity. It will be understood by income product of an illegal activity as indicated by article 400-Bis of the Penal Code Federal.
The Tax Administration Service may issue the necessary general rules for the due and correct application of this fraction, which will include those to prevent that the resources come from or could be used for illegal activities.
XIV. The provisions of article 72 of the Income Tax Law regarding the members of the coordinated or legal entities dedicated exclusively to motor transport land cargo or passengers, will be applicable from January 1, 2014.
For the purposes of the preceding paragraph, taxpayers must submit no later than the 31st of March 2016 the notice of update of economic activities and obligations with effects

retroactive statements, as well as, where appropriate, supplementary declarations of provisional payment and annual corresponding to the years 2014 and 2015.
Taxpayers who have paid the income tax corresponding to the
fiscal years of 2014 and 2015 within the general regime of legal persons and that
submit the supplementary statements referred to in the preceding paragraph, in the event of

obtain a balance in favor, it may be compensated in terms of article 23 of the
Fiscal Code of the Federation, without said benefit giving rise to any refund.
XV. The provisions of the sixth paragraph of section XXVII of article 28 of the Tax Law
on Income, regarding debts incurred for the construction, operation or
maintenance of productive infrastructure for the generation of electricity, will be
applicable from January 1, 2014. Taxpayers who have paid the tax
on the income for the fiscal year 2014, considering the provisions of section XXVII of the
Article 28 of the Income Tax Law, in force until December 31, 2015,
may apply the provisions of the aforementioned precept, and in case of obtaining a balance to
favor it may be compensated in terms of article 23 of the Tax Code of the
Federation, without said benefit giving rise to any refund.
XVI. For the purposes of articles 111, sixth paragraph and 112, sections III, IV, VI and VIII of this
Law, 5-E of the Value Added Tax Law and 5-D of the Special Tax Law on
Production and Services, the Tax Administration Service must issue during the
first two months of 2016, through general rules, a retention procedure
of taxes that may be applied by state-owned companies
majority of the Federal Public Administration for the distribution of its products that
correspond to the basic basket that exclusively benefits the beneficiaries of
federal programs, carried out by individuals who are registered in the Regime of
Tax Incorporation.
The RIF taxpayers to whom the withholding referred to in the
previous paragraph, they will consider that they comply with the obligations established in the sections
III, IV, VI and VIII of article 112 of this Law.
The tax receipt of the majority state-owned company must indicate
expressly the amount of the operation that corresponds to the taxpayer of the
fiscal incorporation for the delivery of the good to the beneficiaries of the program, the amount of the cost
of the assets that it had acquired from the majority state-owned company and the
difference that will be the basis for determining the withholding. Withholding will be equivalent to
tax that corresponds to it in the terms of article 111 of this Law, which must be
learned by the majority state-owned company within the terms established in the
Section VI of article 112 of this Law.
The majority state-owned company must submit no later than February 15
of the next fiscal year informative statement where you report the bi-monthly profit,
the corresponding tax, the withholding made, of each of the persons to whom
had made the withholding, as well as its Federal Taxpayers Registry, having to
deliver the corresponding certificate in accordance with the format established by the
Tax Administration through general rules.
XVII. The Tax Administration Service must issue general rules to
implement a scheme that allows ejidos, communities and their members to
regularize in the payment of the corresponding taxes, as well as in the fulfillment of their
formal obligations, for the income they receive from legal or natural persons,
derived from legal acts that said communities or their members have entered into for
allow another natural or legal person to use, enjoy, or affect their land, property or
rights, including real, communal or communal rights of the same.
XVIII. The Tax Administration Service will implement continuous review programs to
evaluate the operation of the electronic systems available on the website of

said deconcentrated administrative body, as well as the customer service
taxpayer that are provided in means other than the Internet, in order to improve the attention and
simply and expeditiously promote support to achieve adequate compliance with the
Tax obligations of taxpayers who pay taxes in the Tax Incorporation Regime
provided for in Section II, Chapter II of Title IV of the Income Tax Law.

PROVISIONS OF TEMPORARY EFFECT OF THE LAW OF THE TAX ON THE RENT

THIRD ARTICLE.- For the purposes of the Income Tax Law, the
following provisions:

I.

A tax incentive is granted to individual taxpayers who are subject to the
payment of the tax provided for in article 140, second paragraph of this Law, derived from the
dividends or profits generated in the years 2014, 2015 and 2016, as long as said
dividends or profits are reinvested by the legal entity that generated them.
The stimulus to which this fraction refers consists of a tax credit equivalent to the amount
The result of applying to the dividend or profit that is distributed, the percentage that corresponds
according to the year of distribution according to the following table. The tax credit to be determined
will be creditable only against the income tax that must be withheld and paid in
the terms of the second paragraph of article 140 of this Law.

Year of distribution of the dividend or utility	Percentage applicable to the amount of dividend or distributed profit
2017	one%
2018	two%
2019 onwards	5%

The provisions of this section will only be applicable when dividends or profits are
reinvested and distributed by legal entities that identify the records in their accounting
corresponding to the profits or dividends generated in 2014, 2015 and 2016, as well as the
respective distributions, and also present in the notes to the financial statements,
analytical information for the period in which profits were generated, reinvested and
distributed as dividends or profits. Legal entities must also present the
information that, where appropriate, establishes the Tax Administration Service through
general rules.
Legal entities whose shares are not listed on the stock exchange,
concessioned under the terms of the Securities Market Law, and apply the stimulus to
referred to in this provision, they must choose to dictate their financial statements of
in accordance with article 32-A of the Federal Tax Code.
The legal entities that distribute dividends or profits with respect to shares placed
among the general investing public, they must identify and inform the brokerage houses, the
credit institutions, investment companies operating companies,
persons who carry out the distribution of shares of investment companies, to the
institutions for the deposit of securities that have custody and administration of the shares
mentioned, or any other intermediary of the stock market, the years from which
dividends come for said intermediaries to make the corresponding withholding.

The fiscal stimulus referred to in this section will not be considered as income
cumulative for the purposes of this Law.

II.
The following fiscal stimulus is granted to the taxpayers indicated below:
i)
Those who are taxed under the terms of Titles II or IV, Chapter II, Section I of this Law,
who have obtained income from their business activity in the immediate fiscal year
above of up to 100 million pesos.
The taxpayers referred to in the preceding paragraph who start activities, may
apply the deduction provided for in sections A or B of this section, depending on the case,
When they estimate that their income for the year will not exceed the limit established in the
previous paragraph. If at the end of the year they exceed the limit provided in the previous paragraph,
must cover the corresponding tax for the difference between the deducted amount
according to this fraction and the amount that should have been deducted in each year under the terms
of articles 34 and 35 of this Law.
ii)
Those who make investments in the construction and expansion of infrastructure
transportation, such as, highway, roads and bridges.
iii) Those who make investments in the activities provided for in article 2, sections II, III,
IV and V of the Hydrocarbons Law, and equipment for generation, transportation, distribution
and power supply.
The stimulus consists of making the immediate deduction of the investment of new goods of
fixed assets, instead of those provided for in articles 34 and 35 of this Law, deducting in the
fiscal year in which the goods are acquired, the amount that results from applying the original amount
of the investment, only the percentages that are established in this fraction. The part of
said amount that exceeds the amount that results from applying the percentage
authorized in this section, it will be deductible only in the terms of section III.
The percentages that may be applied to deduct the investments referred to in this
fraction, for the taxpayers referred to in subsection i) of this fraction, are those who
The following are noted:
% deduction
2016
2017
A. The percentages by type of good will be:
a) In the case of constructions:
1. Properties declared as monuments
archaeological,
artistic,
historical
or
assets, in accordance with the Federal Law on
Monuments and Archaeological, Artistic Zones
and Historical, which have the certificate of
restoration issued by the National Institute
of Anthropology and History or the National Institute
of Fine Arts and Literature.
85%
74%
2. Other cases.
74%
57%

b) In the case of railways:
1. Train fuel supply pumps.
63%
43%
2. Railways.
74%

57%
3. Railroad cars, locomotives, armons and
autoharmons.
78%
62%
4. Road grading machinery, unlocking machines,
track grinders, motor jacks for
lift the track, remover, inserter and
sleeper drill.
80%
66%
5. Communication, signaling and
remote control.
85%
74%
c) Boats.
78%
62%
d) Aircraft dedicated to agricultural aerial spraying.
93%
87%
e) Desktop and laptop personal computers,
servers,
printers,
readers
opticians,
plotters, barcode readers,
digitizers, external storage drives
and computer network hubs.
94%
88%
F)
Dies, dies, molds, dies and tooling.
95%
89%
g) Telephone communications:
1. Transmission towers and cables, except those of
optical fiber.
74%
57%
2. Radio systems, includes radio equipment
transmission and management using spectrum
radio, such as radio transmission
digital or analog microwave, towers
microwave and waveguides.
82%
69%
3. Equipment used in transmission, such as
internal floor circuits that do not form
part of the commutation and whose functions are
focus on the trunks that reach the
telephone exchange, includes multiplexers, equipment
hubs and routers.
85%
74%
4. Telephone exchange equipment intended for
different technology call switching
to electromechanics.
93%
87%
5. For others.
85%

74%

h) Satellite communications:
1. Satellite segment in space, including the
Body
principal
of the
satelite,
the
transponders, antennas for
transmission and reception of communications
digital and analog, and monitoring equipment
on the satellite.
82%
69%
2. Satellite equipment on the ground, including antennas
for the transmission and reception of
digital and analog communications and equipment
for satellite monitoring.
85%
74%
B. For machinery and equipment other than those indicated in
the previous section, will be applied, according to the
activity in which they are used, the percentages
following:
a) In the generation, conduction, transformation and
electricity distribution; in the grinding of
grain; in the production of sugar and its derivatives;
in the manufacture of edible oils; and in the
maritime, river and lake transport.
74%
57%
b) In the production of metal obtained in the first
process; in the manufacture of tobacco products and
derived from natural coal.
78%
62%
c) In the manufacture of pulp, paper and products
Similar.
80%
66%
d) In the manufacture of parts for motor vehicles;
in the manufacture of metal products,
machinery and professional instruments and
scientists; in the production of products
food and drink, except grains, sugar,
edible oils and derivatives.
82%
69%
e) In the tanning of leather and the manufacture of articles of
skin; in the manufacture of chemical products,
petrochemical and pharmacobiological; in manufacturing
of rubber and plastic products; in the
printing and graphic publishing.
84%
71%

F)
In electric transportation.
85%
74%
g) In the manufacture, finishing, dyeing and printing of
textile products, as well as garments for the
dress.
86%
75%
h) In the mining industry. The provisions of this subsection do not
87%
77%

will be applicable to the machinery and equipment indicated
for the production of metal obtained in the first
process; in the manufacture of tobacco products and
derived from natural coal.
i)
In the transmission of communication services
provided by radio stations and
TV.
90%
81%
j)
In restaurants.
92%
84%
k) In the construction industry; in activities of
Agriculture, forestry and fishing.
93%
87%
l)
For those directly assigned to research
of new products or technology development in the
country.
95%
89%
m) In the manufacture, assembly and transformation of
magnetic components for hard drives and
electronic cards for the
computing.
96%
92%
n) In the activity of the federal public motor transport of
cargo or passenger.
93%
87%
o) In other activities not specified in this
pulled apart.
85%
74%
The percentages that may be applied to deduct the investments referred to in this
fraction, for the taxpayers referred to in paragraphs ii) and iii) of this fraction, are the
which are indicated below:
% deduction
2016

2017
C. The percentages by type of good will be:
a) Constructions on highways, roads, ports,
airports and rail and for generation,
transportation, conduction, transformation, distribution and
energy supply.
74%
57%
b) In the case of railways:
1. Train fuel supply pumps.
63%
43%
2. Railways.
74%
57%
3. Railroad cars, locomotives, armons and
autoharmons.
78%
62%

4. Road grading machinery, unlocking machines,
track grinders, motor jacks for
lift the track, remover, inserter and
sleeper drill.
80%
66%
5. Communication, signaling and
remote control.
85%
74%
c) Dice, dies, molds, dies and tooling.
95%
89%
d) Oil pipelines, gas pipelines, terminals, and tanks
hydrocarbon storage.
85%
74%
D. For machinery and equipment other than those indicated in
the previous section, will be applied, according to the
activity in which they are used, the percentages
following:
a) In the generation, transport, conduction,
transformation, distribution and supply of energy.
74%
57%
b) In the construction of railways.
82%
69%
c) In electrical transportation.
85%
74%
d) In the road construction industry,
roads, ports, and airports.
93%
87%
In the event that the taxpayer engages in two or more activities of those indicated in

this fraction, the percentage that corresponds to the activity in which there was
obtained most of its income in the fiscal year immediately prior to that in which it was
make the investment.
The option referred to in this section may not be exercised in the case of furniture and
office equipment, automobiles, automobile armor equipment, or any fixed asset
not individually identifiable or in the case of aircraft other than those dedicated to
agricultural aerial spraying.
For the purposes of this fraction, new goods are those that are used for the first time
time in Mexico.
Taxpayers who apply the fiscal stimulus provided in this section, for the purposes of the
Article 14, section I of this Law, will add to the tax profit or reduce the tax loss
of the year for which the coefficient is calculated, as the case may be with the amount of the
deduction to which this fraction refers.
Those who apply this stimulus will be able to reduce the tax profit determined from
In accordance with article 14, section III of this Law, the amount of the immediate deduction
carried out in the same year, in the terms of this fraction. The aforementioned amount of the
immediate deduction, it must be reduced, in equal parts, in the provisional payments
corresponding to the fiscal year in question, from the month in which the
investment. The decrease referred to in this fraction will be made in the provisional payments of the

exercise cumulatively. For the purposes of this paragraph, the
coefficient of utility determined in the terms of article 14, section I of this law.
A specific record must be kept of the investments for which the deduction was taken
immediate in the terms provided in this section, noting the documentation data
supporting evidence and describing in it the type of good in question, the
percent that for the purposes of the deduction corresponded to him, the year in which the
deduction and the date on which the asset is written off from the taxpayer's assets.
For the purposes of article 5 of the Value Added Tax Law, the immediate deduction
established in this fraction, it is considered as a fully deductible expenditure, provided that
the requirements established in this Law are met.

III.

Taxpayers who exercise the option provided in the previous section, for the assets to which they
who applied it, will be the following:

to)

The original amount of the investment can be adjusted by multiplying it by the factor of
update corresponding to the period from the month in which it was purchased
the asset and until the last month of the first half of the period that elapses since the
made the investment and until the end of the year in question.
The product that results in accordance with the previous paragraph, will be considered as the original amount
of the investment to which the percentage referred to in the previous fraction for each
kind of good.

b)

They will consider the gain obtained from the sale of the assets, the total income
perceived by it.

c)

When the assets are disposed of, lost or no longer useful, a
deduction for the amount that results from applying, to the original amount of the adjusted investment
with the update factor corresponding to the period from the month in which the
the asset was acquired and until the last month of the first half of the period in which it was
has made the deduction indicated in the previous fraction, the percentages that result
according to the number of years elapsed since the deduction of the
aforementioned fraction and the immediate deduction percentage applied to the asset
treat, according to the following:
For the taxpayers referred to in subsection i) of section II, they will apply respectively
for 2016 and 2017, the following tables.
TABLE

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For the taxpayers referred to in subsections ii) and iii) of section II, respectively for 2016 and 2017, the following tables

BOARDS

two
3
4
5
6
7
8
9
10
eleven
12
13
14
fifteen
16
17
18
19
twenty
twenty-one
22
%
%
%
%
%
%
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%
%
%
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%
%
%
%
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95
0.44
0.00
0.00
0.00
0.00
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93
2.16
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0.00
0.00
0.00
0.00
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0.00
0.00
0.00 0.00 0.00 0.00 0.00
85
9.80
7.70
5.83
4.20
2.83
1.71

0.87
0.29
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00 0.00 0.00 0.00 0.00
82
12.85 10.71
8.75
6.98
5.39
3.99
2.79
1.79
1.00
0.43
0.09
0.00
0.00
0.00
0.00
0.00
0.00 0.00 0.00 0.00 0.00
80
14.95 12.81 10.83
8.99
7.31
5.79
4.44
3.25
2.24
1.40
0.76
0.30
0.04
0.00
0.00
0.00
0.00 0.00 0.00 0.00 0.00
78
17.64 15.53 13.54 11.66
9.91
8.29
6.80
5.45
4.23
3.16
2.23
1.46
0.84
0.39
0.10
0.00
0.00 0.00 0.00 0.00 0.00
74
21.23 19.17 17.19 15.31 13.52 11.83 10.23
8.74
7.35
6.07
4.90
3.85
2.91
2.10
1.41
0.86
0.43 0.15 0.00 0.00 0.00
63
33.61 31.79 30.02 28.28 26.58 24.91 23.29 21.71 20.17 18.68 17.23 15.82 14.47 13.16 11.91 10.71 9.56 8.46 7.43 6.45 5.53
PERCENT
OF THE AMOUNT
ORIGINAL FROM
THE INVESTMENT
DEDUCTED
NUMBER OF YEARS ELAPSED

two
3
4
5
6
7
8
9
10

eleven
12
13
14
fifteen
16
17
18
19
twenty
twenty-one
22
%
%
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%
89
1.58 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
87
4.17 1.42 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
74
17.90 14.18 10.83 7.88 5.35 3.27 1.67 0.57 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
69
22.98 19.32 15.92 12.79 9.96 7.44 5.25 3.40 1.93 0.84 0.17 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
66
26.36 22.78 19.40 16.25 13.32 10.64 8.22 6.07 4.22 2.67 1.45 0.58 0.07 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
62
30.54 27.10 23.80 20.67 17.71 14.93 12.35 9.97 7.81 5.88 4.19 2.76 1.61 0.75 0.19 0.00 0.00 0.00 0.00 0.00 0.00
57
35.86 32.61 29.47 26.44 23.53 20.74 18.08 15.57 13.20 10.99 8.95 7.09 5.41 3.94 2.67 1.63 0.83 0.28 0.00 0.00 0.00
43
52.05 49.54 47.05 44.59 42.17 39.78 37.43 35.11 32.84 30.61 28.42 26.29 24.21 22.18 20.21 18.30 16.46 14.69 12.99 11.37 9.83
PERCENT
OF THE AMOUNT
ORIGINAL FROM
THE INVESTMENT
DEDUCTED
NUMBER OF YEARS ELAPSED

For the purposes of this fraction, when the number of months of the period to which the refer to paragraphs a) and c) of this fraction, it will be considered as the last month of the first half the month immediately prior to the half of the period.

IV.

The deduction provided for in section II will only be applicable in fiscal years of 2016 and 2017, in accordance with the percentages provided in said fraction.

The taxpayers referred to in the aforementioned section II, may apply the deduction for the investments made between September 1 and December 31, 2015, under the terms provided for in said section for 2016, at the time of filing the annual return of fiscal year 2015.

For the purposes of article 14, section I of the Income Tax Law, the taxpayers who in 2017 apply the immediate deduction of the investment of new fixed assets, must calculate the utility coefficient of payments provisional that are carried out during 2018, adding the tax profit or reducing the tax loss for 2017, as the case may be, with the amount of the deduction referred to in section II.

……

Transient

Only. This Decree will enter into force on January 1, 2016.

Mexico City, October 29, 2015.- Sen. **Roberto Gil Zuarth** , President.- Dip. **Joseph of Jesus**

Zambrano Grijalva , President.- Sen. **Hilda Esthela Flores Escalera** , Secretary.- Dip. **Ana Guadalupe Perea Santos** , Secretary.- Rubrics. **"**
In compliance with the provisions of section I of Article 89 of the Political Constitution of the United Mexican States, and for its due publication and observance, I issue this Decree in the Residence of the Federal Executive Power, in Mexico City, Federal District, on November 13 two thousand and fifteen.- **Enrique Peña** Nieto.- Signature.- The Secretary of the Interior, **Miguel Ángel Osorio Chong** .- Rubric.

DECREE by which various provisions of the Law are amended, added and repealed Income Tax, the Value Added Tax Law, the Tax Code of the Federation and of the Federal Law of Tax on New Automobiles.

Published in the Official Gazette of the Federation on November 30, 2016

LAW ON INCOME TAX

Article One.- Articles 27, section VIII, first paragraph are **amended** ; 28, section XIII, third paragraph; 35, fractions III and VI; 36, section II, first paragraph; 76, section IX, second paragraph; 80, seventh paragraph; 82, fraction V; 86, fifth paragraph; 151, sections I, first paragraph and V, second paragraph; 190, and was **added** Articles 16, with a third and fourth paragraphs passing the current third and fourth paragraphs to be fifth and sixth paragraphs, respectively; 27, section V with a third paragraph; 34, with a fraction XIV; 79, section XXV with a subsection j); 82, sections VI with a second paragraph, and IX; 82-Bis; 82-Ter; 90, with a fifth and sixth paragraphs passing the current fifth to tenth paragraphs to be seventh to twelfth paragraphs, respectively; 111, with a last paragraph; Title VII with Chapter VIII, denominated "Of the Option of Accumulation of Income by Legal Persons", comprising the articles 196, 197, 198, 199, 200 and 201; with Chapter IX, called “From Fiscal Stimulus to Research and Technology Development ”, including article 202; with Chapter X, called “From Fiscal Stimulus to High Performance Sports”, including Article 203, and with Chapter XI, called "Of the Power Equipment for Electric Vehicles", including article 204, of the Income Tax Law, to read as follows:

……

TRANSITIONAL PROVISIONS OF THE INCOME TAX LAW

Article Two.- In relation to the modifications referred to in Article One of this Decree, will be the following:

I.

The provisions of article 82, section V, second paragraph of the Tax Law on Rent, which will come into effect on January 1, 2017, will not be applicable to taxpayers who, no later than December 31, 2016, have been notified of the official revocation or non-renewal of the authorization to receive deductible donations in accordance with Article 82, fourth paragraph of the Income Tax Law, and are subject to the procedure described in rule 3.10.16. of the Miscellaneous Tax Resolution for 2016 issued by the Tax Administration Service.

II.

For the purposes of article 86, fifth paragraph of the Income Tax Law, the public agencies may comply with their obligation to issue four tax receipts months after the obligation has entered into force.

Once the term provided in the preceding paragraph has elapsed, public agencies will have the obligation to issue the tax receipt that corresponds to the operations carried out during said period when so requested by the recipients of said vouchers.

The Tax Administration Service, through general rules, will grant administrative facilities for the fulfillment of this obligation to those dependencies public whose domicile is located on the list of rural populations without Internet access, content on the portal of said administrative body.

III.

Taxpayers who are paying taxes at the time of the entry into force of this Decree In accordance with the provisions of Title II of the Income Tax Law, they may choose to

apply the provisions of Title VII, Chapter VIII of this Law, provided that they comply with the requirements contained in said Chapter and submit no later than January 31, 2017 a notice before the Tax Administration Service in which they indicate that they will exercise said option.

IV.

Taxpayers who until December 31, 2016 are taxed under the terms of Title II of the Income Tax Law and choose to apply the option provided in Title VII, Chapter VIII of this Law, shall not accumulate the income received effectively during 2017, when said income has been accumulated until 31 December December 2016, in accordance with the aforementioned Title II.

V.

Taxpayers who pay under the terms of Title II of the Tax Law on the Income and choose to apply the option provided in Title VII, Chapter VIII of said Law, which have made the corresponding deductions in accordance with the aforementioned Title II, they may not carry them out again in accordance with the aforementioned Chapter VIII.

SAW.

Taxpayers who as of December 31, 2016 are taxed under the terms of Title II of the Income Tax Law and as of January 1, 2017 apply the option provided in Title VII, Chapter VIII of the aforementioned Law, must continue to apply the maximum percentages of deduction of investments that correspond to them in accordance with the terms that have elapsed, with respect to investments made up to December 31, 2016.

VII. Taxpayers who, upon the entry into force of this Decree, are paying taxes in accordance with the provisions of Title II of the Income Tax Law, and choose to apply the provisions of Title VII, Chapter VIII of the Income Tax Law, which as of December 31, December 2016 have inventory of merchandise, raw materials, products semi-finished or finished, and that are pending deduction as of that date, must continue applying the provisions of Title II, Section III of the Income Tax Law, until that inventory runs out.

Regarding raw materials, semi-finished or finished products that they acquire from As of January 1, 2017, the provisions of article 198 of this Law will be applicable to them.

For the purposes of the provisions of this section, it will be considered that the first thing that is disposed of is the first thing that had been acquired prior to January 1, 2017.

VIII. The Interinstitutional Committee referred to in article 202 of the Tax Law on Income, will be announced within 90 calendar days following the publication of this Decree, the general rules for the granting of the stimulus.

IX.

The Interinstitutional Committee referred to in article 203 of the Tax Law on Income, will be announced within 90 calendar days following the publication of this Decree, the general rules for the granting of the stimulus.

X.

The provisions of section IX of article 82 of the Income Tax Law, will enter into effective as of January 1, 2018.

XI.

The Interinstitutional Committee referred to in article 190 of the Tax Law on Income, will be announced within 120 calendar days from the entry into force of this Decree, the general rules for the granting of the incentive applicable to investment projects in the production of visual arts; dance; music in the fields specific to orchestral conducting, instrumental and vocal performance of concert music, and jazz.

…….

Transient

Only. This Decree will enter into force on January 1, 2017.
Mexico City, October 26, 2016.- Dip. **Edmundo Javier Bolaños Aguilar** , President.-
Sen. **Pablo Escudero Morales** , President.- Dip. **Raul Dominguez Rex** , Secretary.- Sen **. Itzel S. Rios de la Mora** , Secretary.- Rubrics. "
In compliance with the provisions of section I of Article 89 of the Political Constitution of the United Mexican States, and for its due publication and observance, I issue this Decree in the Residence of the Federal Executive Power, in Mexico City, on November 28, two thousand 16.- **Enrique Peña Nieto** .- Signature.- The Secretary of the Interior, **Miguel Ángel Osorio Chong** .- Rubric.

DECREE by which various provisions of the Law are amended, added and repealed of the Income Tax, of the Value Added Tax Law, of the Special Tax on Production and Services and the Tax Code of the Federation.

Published in the Official Gazette of the Federation on December 9, 2019

LAW ON INCOME TAX

Article One.- Articles 2, second and fifth paragraphs are **amended** ; 3, first paragraph, and fraction IV; 14, fraction II; 27, sections V, first paragraph and VI, first paragraph; 28, fractions XXIII and XXIX; 46, third paragraph; 106, current last paragraph; 116, current last paragraph; 158, fifth, sixth, seventh and eighth paragraphs; 167, fraction I; the name of Title VI and the name of its Chapter I; 176; 177; 178, second paragraph; 183; 186; 187, fraction V; 189, first paragraph and section I; 190, first and third paragraphs and sections I and II; 202, fraction I; 203, first paragraph; They were **added** Articles 2, with a third and seventh paragraphs, changing the current third to fifth paragraphs to be fourth to sixth paragraphs and the current sixth to ninth paragraphs to be eighth to eleventh paragraphs; 3, with a second and third paragraphs; 4-A; 4-B; 5, with a last paragraph; 28 with a fraction XXXII; 74-B; 96-Bis; 106, with one last paragraph; 111, with a fraction VI; Title IV, Chapter II, with a Section III called “Of the income from the sale of goods or the provision of services through the Internet, through technological platforms, computer applications and the like ”, including articles 113-A, 113-B and 113-C; 116, with a last paragraph; 118, section III, with a second and third paragraphs; 167, with a fraction III; 183-Bis; 187, with a fraction IX; 189, with a last paragraph; 190, fraction II, with one second and third paragraphs; 205 and articles 27, section V, third paragraph are **repealed** ; 28, section XXXI; 202, sixth paragraph and 203, fifth paragraph, of the Income Tax Law, to read as follows:

…….

TRANSITIONAL PROVISIONS OF THE INCOME TAX LAW

Article Two.- In relation to the modifications referred to in Article One of this Decree, will be the following:

I.

The legal entities of agrarian law that as of December 31, 2019 are taxed in the terms of Title II of the Income Tax Law and comply with the requirements that referred to in article 74-B of said Law, they may choose to apply the provisions of the aforementioned article provided that they submit, no later than January 31, 2020, a notice to the Service of Tax Administration in the terms that for such purposes are established through rules of a general nature, in which they state that they will apply the provisions of said article.
The legal entities of agrarian law referred to in this section must be in compliance with following:

to)

They should not accumulate the income that they actually receive from January 1, 2020, when said income has been accumulated until January 31, 2020. December 2019, in accordance with Title II, Chapter I of the Tax Law on the rent.

b) The deductions that they had made as of December 31, 2019, in accordance with Title II, Chapter II, Section I of the Income Tax Law, cannot be deducted again as of the year in which they choose to apply the provisions of article 74-B of the Law

Income Tax.

c)
In the event that as of December 31, 2019, they have inventory of merchandise, materials premiums, semi-finished or finished products, and that as of that date are pending deduct, they must continue to apply the provisions of Title II, Chapter II, Section III of the Income Tax Law, until said inventory is exhausted.
For the purposes of the provisions of this subsection, it will be considered that the first thing that is disposed of It is the first thing that had been purchased prior to January 1, 2020.

II.
The Ministry of Finance and Public Credit may, through general rules, implement a scheme that facilitates compliance with tax obligations of individuals who carry out business activities with the general public such as independent sellers of catalog or similar retail products.

III.
Section III, called "On income from the sale of goods or the provision of services through the Internet, through technological platforms, computer applications and Similar ", of Chapter II of Title IV of the Income Tax Law, will enter into force as of June 1, 2020.
The Tax Administration Service will issue the general rules referred to in the Section III of the Chapter mentioned in the previous paragraph, no later than January 31, 2020.

IV.
Individual taxpayers who as of December 31, 2019, are taxed under the terms of Section II of Chapter II of Title IV of the Income Tax Law, must apply the provisions of article 111, section VI of the Income Tax Law.
Notwithstanding the provisions of the preceding paragraph, and until the provisions referred to in section III of this article, said taxpayers must pay income tax on said income pursuant to Section II of the Chapter II of Title IV of the Income Tax Law.

V.
Taxpayers natural persons other than those referred to in the previous section, who to As of January 1, 2020, they receive income from the disposal of assets or the provision of services through the Internet, through technological platforms, computer applications and similar, and until the provisions referred to in section III come into force of this article, they must pay income tax for said income in accordance with the Section I of Chapter II of Title IV of the Income Tax Law.

SAW.
For the purposes of the provisions of article 113-B, subsection d) of the Tax Law on Income, natural persons who on the date of entry into force of the provisions to which refers to section III of these Transitory provisions already receiving income for the activities carried out through technological platforms, computer applications and similar, they must present the notice no later than June 30, 2020.

VII.
For the purposes of the provisions of article 113-C, section II of the Tax Law on Income, during 2020 the residents abroad without permanent establishment in the country, as well as foreign entities or legal figures, replacing the tax receipt to referred to in said fraction, they may issue a receipt of the withholding made that meets the requirements established by the Tax Administration Service through rules of general character that allow identifying, among other aspects, the amount, concept, type of operation and the Federal Taxpayer Registry of the person from whom the tax is withheld tax.

VIII. For the purposes of the fourth paragraph of article 113-A of the Income Tax Law, the first update of the amounts in national currency of the tables provided in said article, must be done on the date the amounts are updated in national currency of the rate contained in article 152 of the aforementioned Law.

IX.

Residents abroad without permanent establishment in the country they carry out maquila activities through companies with maquila programs under the modality of shelter in accordance with the provisions of article 183 of the Law of the Tax on the Income in force until December 31, 2019, which upon the entry into force of this Decree are within the application period of 4 years referred to in the last paragraph of said article, they may continue to apply the provisions of said article until the end of the referred period. When the aforementioned period is exhausted, the provisions of the Articles 183 and 183-Bis of the Income Tax Law in force as of January 1, 2020, starting from the month following the end of the 4 years.

X.

For the purposes of article 187 of the Income Tax Law, the certificates of participation that have been acquired by a group of investors made up of at least ten persons, who are not interrelated parties, in which none of them in the individual would have owned more than 20% of the totality of the certificates of shares issued, which as of December 31, 2019, had applied the stimulus established in article 187 of the Income Tax Law that is repealed, they will be at following:

one.

The settlors who contributed real estate to the trust will accumulate the gain from the disposal of the contributed assets, when any of the the following assumptions:

to)

Dispose of the certificates of participation obtained by their contribution to the trust, in the proportion that said certificates represent of the total of certificates that received by the holder for the contribution of the property to the trust, provided that no had previously accumulated said profit.

b)

The trust disposes of the contributed assets, in the proportion that the part that is alienated representing the same assets, provided that it had not accumulated said gain previously.

If as of December 31, 2021 the assumptions referred to in the paragraphs have not been met above, the holders of the certificates referred to in this section must accumulate all of the gain from the disposal of the contributed assets that are not previously accumulated, having to update the tax that corresponds to the Gain from the disposal of the aforementioned assets, from the contribution of the same and until the annual declaration corresponding to fiscal year 2021 is presented.

two.

The tax corresponding to the profit referred to in the first paragraph of the numeral above, it will be updated from the contribution of the real estate and until the month in the accumulate.

XI.

The references that other provisions, ordinances, regulations or agreements make to the Article 106, last paragraph of the Income Tax Law, shall be understood to refer to the Article 106, penultimate paragraph, of the same order; while those made at Article 116, last paragraph, of the Income Tax Law, shall be understood to refer to the Article 116, penultimate paragraph, of the same order.

XII. Articles 4-A and 205 of the Income Tax Law will enter into force on January 1,

2021.

XIII . The Federative Entities adhered to the National System of Fiscal Coordination in which the dispose of real estate and that the aforementioned tax is caused by said operations Article 126 of the Income Tax Law, may receive as an incentive 100% of the net collection of the aforementioned tax, which would have been caused by the disposals carried out in the Federative Entity in question, provided that they enter into a administrative collaboration in federal tax matters, under the terms established in Chapter III of the Fiscal Coordination Law. The collection of this tax will not be part of the federal participable collection referred to in article 2. of the Coordination Law Fiscal.

The Federative Entities must participate at least 20% of the incentive indicated in the previous paragraph, to their municipalities or territorial demarcations that will be distributed among them in the manner determined by the respective legislature.

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Transient

Only. This Decree will enter into force on January 1, 2020.

Mexico City, October 30, 2019.- Sen. **Mónica Fernández Balboa** , President.- Dip. **Laura Angélica Rojas Hernández** , President.- Sen. **Citlalli Hernández Mora** , Secretary.- Dip. **Lizbeth Mata Lozano** , Secretary.- Rubrics. **"**

In compliance with the provisions of section I of Article 89 of the Political Constitution of the United Mexican States, and for its due publication and observance, I issue this Decree in the Residence of the Federal Executive Power, in Mexico City, December 6, 2019.- **Andrés Manuel López Obrador** .- Signature.- The Secretary of the Interior, Dr. **Olga María del Carmen Sánchez Cordero Dávila** .- Signature