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Reform proposal to the Income Tax Law (LISR) presented before the Congress of Mexico City.

On March 4, 2025, the Proposal with a draft decree before the Congress of Mexico, by which Articles 93, section XXIII, 130, section VI, and 132 are reformed, and Article 132 Bis is added to the Income Tax Law, concerning the collection of taxes on large fortunes, signed by Congressman Víctor Gabriel Varela López, a member of the parliamentary group of the PVEM (Partido Verde Ecologista de México), was published in the Parliamentary Gazette of Mexico City.¹

The proposal suggests imposing the obligation to pay income tax on income obtained from donations, inheritances, or legacies, as follows:

- » A rate of 10% on the amount exceeding the total value of the donation when it exceeds MXN\$15,000,000.99 and up to MXN\$60,000,000.99.
- » An additional rate of 20% on the amount exceeding the limit detailed in the previous section, when the total value of the income exceeds MXN\$60,000,001.00 and up to MXN\$150,000,000.99.
- » An additional rate of 30% on the amount exceeding the amount detailed in the previous section, when the total value of the income exceeds MXN\$150,000,001.00.

This proposal will be analyzed by the corresponding Committee of the Congress of Mexico City, and if it is positively reported, it will be discussed and voted on by the full Congress.

If approved, the proposal will be sent to the Finance Committee in Mexico's Congress to be evaluated, and if deemed appropriate, submitted for discussion in both Chambers.

The content of the reform could lead to various property impacts and potentially violate individuals' fundamental rights. It is important to note that, since this is a proposal, the project may be modified in terms of its application and eligibility.

For this reason, the Tax team at **Pérez-Llorca México** will provide updates on any developments regarding the content of the proposal and its legislative process.

¹ See: <https://www.congresocdmx.gob.mx/media/documentos/bcccdae88dbcd5a7fa931f5107b08158dce2b11b.pdf>

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