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## Miscellaneous Tax Resolution for 2026

On December 28, 2025, the Miscellaneous Tax Resolution for 2026 and its Annexes 1, 4, 5, 6, 8, 15, and 25 were published in the Official Gazette of the Federation, the relevant aspects of which are as follows:

### I. Simplified Trust Regime (*Régimen Simplificado de Confianza, “RESICO”*)

Individual taxpayers must have a valid e-signature in force and tax mailbox enabled no later than January 1, 2027.

### II. Tax mailbox

The shared use of the tax mailbox between authorities (Mexican Social Security Institute -*Instituto Mexicano del Seguro Social*, “IMSS”, National Workers’ Housing Fund Institute - *Instituto del Fondo Nacional de la Vivienda para los Trabajadores*, “INFONAVIT”, and National Water Commission -*Comisión Nacional del Agua*, “CONAGUA”) and between individual taxpayers will be implemented until December 31, 2026.

### III. Opinion of compliance with tax obligations

The requirements for obtaining a positive opinion of compliance with tax obligations are extended, since the tax authority will review that the taxpayer requesting the opinion has not been notified of a resolution for issuing false Digital Tax Receipts (*Comprobante Fiscal Digital por Internet*, “CFDI”), pursuant to Article 49-Bis of the Federal Tax Code.

### IV. Refund of balances in favor of Income Tax

Individual taxpayers who have been notified of a resolution for issuing false CFDIs, pursuant to Article 49-Bis of the Federal Tax Code, will not be able to apply the facility of automatic refund of balances in favor of Income Tax.

### V. Informative declaration for digital platforms

For the purposes of the Special Tax on Production and Services (*Impuesto Especial sobre Producción y Servicios*, “IEPS”), the rules applicable to the filing of the informative declaration of digital platforms of intermediation for the rendering of services for games with bets and raffles are established.

### VI. Administrative facilities and tax incentives

The general rules applicable to the tax regularization programs for the fiscal year 2026 and for returning or bringing resources from abroad into the country are established.

Likewise, the rules for the application of the following tax incentives are established:

- Incentive to support the national strategy called “Plan Mexico,” to encourage new investments that incentivize training programs.
- Incentive for the taxpayers indicated in connection with immigration services fees.
- Incentives for Economic Development Poles for Welfare.

## **VII. 2026 FIFA World Cup**

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Chapter 9.4 is created, which establishes the special tax regime for the parties involved in the organization and development of the World Cup. Tax exemptions and the application of tax facilities are provided for.

## **VIII. Annexes**

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The annexes published with the Miscellaneous Tax Resolution for 2026 are as follows:

**Annex 1.** Contains the update of the official forms for procedures, notices, or declarations.

**Annex 4.** The updated catalog of codes for filling out declarations and official forms.

**Annex 5.** Establishes the updated amounts of fines, fees, and amounts that have been adjusted according to inflation.

**Annex 6.** The updated catalog of economic activities, activities included, and applicable codes.

**Annex 8.** Details of the rates applicable to provisional payments, withholdings, and income tax calculations for individuals, including the adjustments made according to the accumulated inflation.

**Annex 15.** Contains the rates to determine the tax on the acquisition of automobiles for the year 2026 as well as the update of the amounts of exemption of payment of the tax.

**Annex 25.** Establishes the update of the fees applicable to the activity of exploration and extraction of hydrocarbons, which is provided for in Article 55 of the Law of Income on Hydrocarbons.

## **IX. Validity**

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Generally, the Miscellaneous Tax Resolution for 2026 will be effective from January 1 to December 31, 2026; however, there are specific provisions that specify alternative effective dates.

**Pérez-Llorca Mexico's** Tax team is available to provide further information on the contents of this Legal Briefing.

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