

Immediate Actions for Investment

Mexico City, May 12, 2026

As part of the Mexico Plan (*Plan México*), on May 4, 2026, the head of the Federal Executive Branch of Mexico published the following decrees and agreements in the Federal Official Gazette:

I. **Decree for the Immediate Authorization of Investments (the "Investment Authorization Decree")¹**

a. General Considerations

The Investment Authorization Decree is aimed at incentivizing investment Projects to, among other things, promote economic development and foster the development of productive chains, through an authorization allowing their immediate implementation, free of bureaucratic cost and without prejudice to compliance with applicable legal provisions (the "Authorization").

Under the terms of the Decree, an investment Project is a program for the development of any of the following private investments: (i) those authorized for development within a Hub (*Polo*)²; (ii) those equal to or greater than MXN\$2,000'000,000.00 (two thousand million Pesos, 00/100); or (iii) those relating to strategic sectors³. Projects in the mining and financial sectors, as well as those constituting public or mixed investment, are excluded.

For these purposes, the Decree establishes the National Digital Investment Window (*Ventanilla Digital Nacional de Inversiones*, the "Portal"), a single digital platform for the submission, management, and tracking of Authorization requests and investment Project progress.

¹ *Decreto para la autorización inmediata de inversiones*. Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=5786597&fecha=04/05/2026#gsc.tab=0

² Meaning the Development Hubs for Well-Being (*Polos de Desarrollo para el Bienestar*), the Economic Development Hubs for Well-Being (*Polos de Desarrollo Económico para el Bienestar*), and the Circular Economy Hubs for Well-Being (*Polos de Economía Circular para el Bienestar*).

³ The strategic sectors include technological infrastructure, data processing centers, textile and apparel, semiconductor design and manufacturing and microelectronics, automotive and auto parts, medical devices, pharmaceutical and biopharmaceutical, aerospace, energy, and chemical.

The Authorization must be issued within 30 business days following the submission of the corresponding request; it shall remain in force for one year from the date of issuance and may be renewed up to two times for equal periods, provided the project demonstrates at least 90% of the progress committed for the corresponding period. Investment Projects that receive the Authorization must commence development immediately, and the investor must comply with the obligations and conditions set forth therein, including the submission of quarterly progress reports.

During the term of the Authorization, the investor must complete the procedures included therein, for which purpose the corresponding requirements shall be submitted through the Portal. In turn, the competent authorities must issue the corresponding resolution within no more than 60 business days following the fulfillment of such requirements.

Finally, procedures for investment Projects that do not hold an Authorization but are managed through the Portal must be resolved by the Federal Public Administration authorities within a maximum period of 90 business days. Should they not be resolved within such period, they shall be deemed authorized.

b. *Energy Sector Considerations*

The Investment Authorization Decree is relevant insofar as it recognizes the electricity sector as strategic and eligible to access the new Authorization scheme. Specifically, for private projects involving electricity generation, storage, or self-supply, this scheme could streamline the management of permits, authorizations, opinions, studies, registrations, and other federal procedures required for their development. It is likewise relevant for electricity projects subject to development, financing, and interconnection schedules.

Additionally, the immediate investment actions under the Mexico Plan contemplate a significant boost to the expansion of electricity capacity and storage, as well as to the diversification of the generation mix with a focus on renewable energy. Among the main figures announced, the following stand out: (i) the objective of increasing the share of renewable generation from 24% to 38%; (ii) an estimated portfolio of 32 GW of generation and 6.15 GW of storage, with an approximate investment of MXN\$738.4 billion, of which 22.13 GW correspond to generation through renewable energy, with an approximate investment of MXN\$622.4 billion; (iii) estimated private participation of 10.85 GW of renewable generation and 2.5 GW of storage, with an approximate investment of MXN\$303 billion; and (iv) simplification measures for projects of up to 20 MW, through the consolidation of various procedures into a single digital process and the issuance of a single permit, unified file, and coordination among sector authorities. Additionally, during the first half of May, a call for tender on generation projects will be published through

which 3.3 GW of generation and 1 GW of storage will be offered for projects involving (x) Private Investment, (y) Mixed Investment, and (z) Storage.

c. *Health Sector Considerations*

As a result of the implementation of the Mexico Plan, since the beginning of 2025, 14 agreements have been published aimed at accelerating processes, as well as simplifying and digitalizing procedures in the health industry before the Federal Commission for Protection against Sanitary Risks (*Comisión Federal para la Protección contra Riesgos Sanitarios*)⁴. As a consequence of these agreements, 125 procedures are currently regulated, the average number of requirements per procedure was reduced from 14 to 7, and resolution times dropped from 100 to 24 days on average.

Likewise, as part of the simplification, authorizations issued by reference agencies are now recognized and various procedures that previously required an express response from the authority were converted into immediate-response notifications.

II. Decree Enabling the Single Window for Foreign Trade Procedures (the “Foreign Trade Decree”)⁵

By means of the Foreign Trade Decree, the Single Window for Foreign Trade Procedures (*Ventanilla Única de Trámites de Comercio Exterior*, the “VUTCE”) is created, replacing the former Single Foreign Trade Window (*Ventanilla Única de Comercio Exterior*, “VUCEM”), and will now serve as the sole channel through which all foreign trade procedures will be received and resolved. It will be administered by the Digital Transformation and Telecommunications Agency (*Agencia de Transformación Digital y Telecomunicaciones*, the “ATDT”), whereas it was previously administered by the Tax Administration Service (*Servicio de Administración Tributaria*, “SAT”).

Through the VUTCE, a Unified Foreign Trade File (*Expediente Único de Comercio Exterior*) will be created per taxpayer, centralizing all of the company’s digital documents and making them simultaneously accessible by the competent authorities, thereby eliminating duplication of information. Additionally, it is established that the VUTCE must be enabled within 15 business days following its entry into force, and that the technological operation will initially be carried

⁴ Available at: <https://www.gob.mx/cofepris/acciones-y-programas/acuerdos-y-disposiciones-cofepris?state=published>

⁵ *Decreto por el que se habilita la Ventanilla Única de Trámites de Comercio Exterior*. Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=5786598&fecha=04/05/2026#gsc.tab=0

out through the current VUCEM, which will be transferred from the SAT to the ATDT within the timeframes agreed upon by both authorities.

The creation of the VUTCE is of utmost relevance for companies with preferential import programs such as IMMEX Programs and VAT/IEPS (*IVA/IEPS*) Certification, as the real-time interoperability among the SAT, the Ministry of Economy (*Secretaría de Economía*), and the National Customs Agency of Mexico (*Agencia Nacional de Aduanas de México*) will increase the capacity for cross-referencing information among authorities, enabling the detection of any inconsistencies and/or discrepancies.

III. Agreement Issuing General Criteria and Operational Guidelines of a Guidance Nature for the Promotion of Productive Investment and Tax Compliance (the “Investment Promotion Agreement”)⁶

Through this agreement, the Ministry of Finance and Public Credit (*Secretaría de Hacienda y Crédito Público*) issues guidance criteria and guidelines aimed at promoting investment and providing greater certainty to taxpayers. It is noted that the Agreement itself clarifies that these guidelines are issued without prejudice to the powers of the tax authorities under applicable legislation and therefore do not constitute, in any case, a limitation, waiver, or modification of such powers. Among the principal guidelines set forth in the Agreement, the following stand out:

1. Promotion and observance of treaties for the avoidance of double taxation for the benefit of taxpayers.
2. Efforts to conduct only one audit per tax year and per taxpayer, through sample-based analysis schemes.
3. Non-retroactive application of criteria used by tax authorities in the context of audits.
4. Restriction of the use of the cancellation or suspension of digital seal certificates (*certificados de sello digital*) as a measure of last resort.
5. Streamlining of registration processes with the Federal Taxpayer Registry (*Registro Federal de Contribuyentes*) and obtaining the electronic signature (*e.firma*).
6. Observance of the constitutional principle of tax proportionality.
7. Optimization of processes and reduction of processing times for tax refunds.
8. Institutional strengthening of the Taxpayer Defense Office (*Procuraduría de la Defensa del Contribuyente*), including improvements to its administrative and functional capacity in coordination with other agencies of the public administration.

⁶ Acuerdo por el que se emiten criterios generales y lineamientos operativos de carácter orientador para el fomento a la inversión productiva y el cumplimiento fiscal. Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=5786601&fecha=04/05/2026#gsc.tab=0

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