

Agreement Issuing General Criteria and Operational Guidelines for the Promotion of Productive Investment and Tax Compliance

Mexico City, May 15, 2026

On May 4th, 2026, the Ministry of Finance and Public Credit published in the Federal Official Gazette the Agreement Issuing General Criteria and Operational Guidelines for the Promotion of Productive Investment and Tax Compliance (*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*) (the “Agreement”). The Agreement establishes guidelines for the Tax Administration Service (“SAT”) aimed at providing greater legal certainty and administrative efficiency, without limiting or modifying the SAT’s legal powers. The Agreement entered into force on May 5th, 2026.

Key points of the Agreement

The Agreement sets out the following main guidelines:

- Tax treaties and double taxation. The authority shall observe and promote the proper application of treaties to avoid double taxation, for the benefit of taxpayers.
- “Concentrated” audits. The authority will favor a single comprehensive audit per taxpayer per fiscal year, using representative sampling and avoiding simultaneous audits covering multiple fiscal years.
- CSD restriction as a measure of last resort. The authority will seek to ensure that temporary restrictions and cancellations of the Digital Certificates for invoicing (“CSDs”) are reserved as measures of last resort, while safeguarding the taxpayer’s right to be heard and prioritizing preventive or corrective actions. Expedited assistance mechanisms will be promoted to support the regularization of taxpayers to whom these CSD-related measures have been applied.

- Legal certainty. The authority will observe the principle of non-retroactivity in the application of audit criteria, in accordance with applicable tax provisions, as well as compliance with the statute of limitations periods applicable to the exercise of audit powers.

Practical implications

In practice, the Agreement appears to signal a shift toward taxpayer-focused, concentrated audits, greater use of sampling, and a preventive approach before measures such as CSD restrictions or cancellations are imposed. This may result in an increase in preliminary actions—including management procedures, invitations, enhanced monitoring, and information requests—aimed at allowing taxpayers to correct inconsistencies in a timely manner.

Timely and specialized advisory services strengthen preventive defense strategies, reduce response times, and mitigate operational and tax contingencies that may have a direct impact on business cash flow.

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