

Christian Kaye, Miguel Ángel Rosas

Tax Incentives in ‘Plan Mexico’: Boosting Investment and Innovation until 2030

On January 21, 2025, the “Decree granting tax incentives to support the national strategy called “Plan Mexico”, was published to promote new investments, to encourage dual training programs and to promote innovation” (hereinafter “the Decree”).¹

The Decree grant an accelerated depreciation of investments in Fixed assets recently acquired by taxpayers through the period of January 21, 2025 to September 30, 2030. The depreciation percentage could be from 35% to 91% depending on the kind of Fixed assets and the industry in which the taxpayers perform commercial activities. The percentage changes from the periods of which would be applied by the relevant taxpayer, 2025-2026 or 2027 to 2030.

Additionally, the Decree also introduced an additional tax benefit for fiscal years of 2025 to 2030, allowing an extra deduction of 25% on the increase in expenses for employee training or technological innovation projects.

The application of this Decree will be subject to fulfill the relevant requirements, to certain government budget limitations and the incorporation of an Evaluation Committee, embodied by representatives of different Mexican agencies. This Committee will issue administrative rules to apply the Decree described herein, additionally, the Mexican tax authority could issue additional rules to secure an adequate application of the Decree.

Attorneys at **Pérez Llorca México** have extensive experience in the application of this kind of tax benefits and others needed by Clients.

¹ See: https://dof.gob.mx/nota_detalle.php?codigo=5747410&fecha=21/01/2025#gsc.tab=0

Contacts



Christian Kaye

Partner in the Tax Practice

christian.kaye@perezllorca.com

T. +52 55 5202 7622

Offices

Europe [↗](#)

Barcelona
Lisbon
Madrid

Brussels
London

America [↗](#)

New York
Mexico City
Monterrey

Asia-Pacific [↗](#)

Singapore

The information contained in this Legal Briefing is of a general nature and does not constitute legal advice.

This document was prepared on January 24th, 2025 and Pérez-Llorca does not assume any commitment to update or revise its contents.

©2025 Pérez-Llorca. All rights reserved.

perezllorca.com [↗](#)

Pérez-Llorca