

Mexico City, January 19, 2026

On December 28, 2025, the Tax Administration Service ("SAT") published in the Federal Official Gazette, the 2026 Tax Miscellaneous Resolution ("RMF 2026"), which entered into force on January 1st, 2026 and will remain in effect until December 31, 2026. This Resolution establishes general provisions applicable to taxpayers, tax authorities and related third parties. Among other matters, this new resolution introduced adjustments to the numbering and content of its Annexes, clarifications, updates and new rules that impact compliance with various tax obligations. The key modifications are set forth below.

A. Federal Taxpayers Registry

Rule 2.4.10. of the RMF 2026 amends the procedures for registration and cancellation in the Federal Taxpayers Registry ("RFC") in connection with corporate spin-offs, unifying such procedures into a single filing form for registration or cancellation in the RFC. Likewise, Rule 2.4.17. regulates the procedure applicable when the tax authority denies the registration of legal entities in the RFC.

Additionally, the amendment to Rule 2.5.6. of the RMF 2026 updated the economic activities applicable to taxpayers subject to the Special Tax on Production and Services ("IEPS"), as well as the catalogue contained in Annex 6 of the RMF 2026.

B. Volumetric controls

The RMF 2026 was modified to expand and strengthen obligations regarding volumetric controls of hydrocarbons and petroleum products, incorporating new operational requirements, rules to refute presumptive determinations by the tax authority, and relevant adjustments related to Digital Tax Receipts ("CFDI"). For further details, see the tax update: [New Rules for Taxpayers Required to Keep Volumetric Controls of Hydrocarbons and Petroleum Products](#).

C. Digital tax receipts via the Internet

Rule 2.7.5.8. is added for taxpayers that employ people with disabilities and/or senior citizens and apply the corresponding tax incentive, to ensure that they issue and include the correct information in their CFDIs.

D. Provision of Digital Services

Through Rule 2.9.21, the obligation set forth in article 30-B of the Federal Tax Code ("CFF") is implemented for taxpayers that provide digital services pursuant to articles 1-A Bis and 18-B of the Value Added Tax Law, requiring them to grant the SAT online, direct and permanent access to information related to transactions carried out with recipients located in Mexican territory.

Such information must be disaggregated by transaction, retained for a minimum period of five years, and be available for individual or bulk consultation. Platforms must provide the SAT with the usernames, passwords and technical documentation necessary to access their systems. This information must be submitted no later than April 30, 2026, or within one month following the operational start date, as well as whenever access information is modified.

With respect to Title 12 of the RMF 2026, its provisions incorporate adjustments derived from the 2026 tax reforms, particularly those that expanded the scope and clarified withholding, payment and reporting obligations regarding Income Tax ("ISR"), Value Added Tax ("IVA") and IEPS, including scenarios related to gambling and betting conducted through the internet or digital intermediary platforms, as well as obligations regarding RFC registration, electronic signature, appointment of legal representatives and issuance of tax receipts, in accordance with the specific rules applicable to each type of operation.

E. Guarantee of the tax interest

Rule 2.11.5 introduces new restrictions to access the waiver of the obligation to guarantee the tax interest in installment payment requests, excluding: (i) taxpayers whose Digital Seal Certificate ("CSD") is restricted due to unpaid final tax liabilities when, in the immediately preceding fiscal year, they issued CFDIs for an amount exceeding four times the historical tax assessment; and (ii) those who previously breached an authorized installment payment agreement.

Rule 2.12.4 regulates the mandatory order of preference of guarantees, requiring taxpayers to evidence the impossibility of providing guarantees in the legally required order. Likewise, the possibility of guaranteeing the tax interest through shares of a legal entity was eliminated.

F. Tax fines and crimes

New Rule 2.14.15. expressly regulates the reduction applicable to fines imposed for failure to comply with obligations related to CRS, FATCA or controlling beneficial owner. The reduction ranges from 10% to 30%, depending on the timing of the request.

G. Authorized entities to receive deductible donations

Rule 3.10.1.1. introduces the requirement that authorized entities must have their RFC information duly updated to request authorization to receive deductible ISR donations. Likewise, Rule 3.10.1.5. establishes that renewal of such authorization does not require a new application, provided the entity is not suspended in the RFC.

Rule 3.10.1.6. specify that the document evidencing the activities for which authorization is requested must detail the specific activities performed and how they are evidenced, clarifying that a mere transcription of the corporate purpose of the organization, institution or trust (*fideicomiso*) shall not be deemed sufficient.

Additionally, rule 3.10.1.8. establishes that the authorization request must be filed within the same fiscal year to apply donations to additional activities or a change in predominant activity; if this authorization is not obtained, donations shall be deemed applied to purposes outside the authorized scope.

H. IEPS: other nicotine products and alcoholic beverages

Rule 5.1.12. is added to regulate IEPS applicable to other nicotine products, establishing that total nicotine content of the products disposed or imported must be divided by eight (in milligrams) to determine the taxable base.

Likewise, Rule 5.2.8. is amended to establish a maximum term of 30 calendar days for taxpayers to schedule and collect the authorized tax stamps and seals related to alcoholic beverages, counted from the notification of the authorization notice. Failure to comply with such term shall render the granted authorization null and void, requiring the corresponding procedure to be initiated again. In connection therewith, Rule 5.2.24. is modified to reduce the term to report the use of tax stamps and seals to 72 hours following the bottling of domestic alcoholic beverages or their definitive importation.

Rule 5.2.16. is amended to incorporate the obligation to report, in the IEPS Multiple Informative Return, the amount of nicotine in milligrams, broken down by brand and presentation, as well as the retailer price used for the calculation of the tax.

I. Tax regulation program

The RMF 2026 details the scope of application, exceptions and procedure to access the tax regularization program set forth in the twenty-second transitory article of the Federal Revenue Law for 2026 ("LIF 2026"), which provides a 100% remission of fines, surcharges and enforcement expenses related to tax liabilities, fiscal years under audit or final tax assessments derived from determined contributions, as well as a 90% remission when the tax liability consists solely of fines.

Application of the program is limited to taxpayers whose revenues for fiscal year 2024 did not exceed MXN\$300,000,000. Taxpayers subject to audit powers may apply the incentive, even when the resolution derives from the enforcement of a revocation appeal or a federal administrative litigation judgment, provided that the irregularities are corrected and the self-correction is carried out no later than December 31, 2026, in compliance with the applicable tax provisions.

J. Capital repatriation

A new chapter is added to the RMF 2026, in consistency with the LIF 2026, to regulate the procedure and requirements applicable to the application of the reduced tax rate for the return or inflow of resources from abroad into the country. For further details, see the tax update: [Program for the Repatriation of Capital from Abroad](#).

K. FIFA World Cup 2026

The RMF 2026 regulates the application of the incentive provided in the twenty-fifth transitory article of the LIF 2026, establishing a special tax regime for participants in the FIFA World Cup 2026, with differentiated treatments depending on their role in the competition. Organizing entities are fully exempt from ISR, IVA and IEPS, as well as from formal obligations, with respect to income related to the event. The Host Broadcaster and FIFA service providers are exempt from IVA and IEPS, but remain subject to ISR. Temporary non-resident staff are exempt from ISR and IVA on income related to the competition, provided their stay in Mexico runs from May 7 to August 19, 2026. Players shall be subject to ISR only on the portion of their income attributable to matches held in Mexico, which must be paid directly, with the possibility of

applying tax treaties. Finally, volunteers are exempt from ISR and IVA on the benefits received for their participation.

The incentive also establishes the obligation for certain participants to keep accounting records of income and expenses, and establishes that expenses, costs and investments related to such income may not be deducted, nor may IVA derived from the related transactions be credited.

L. Uncollectible debts for credit institutions

The RMF 2026 is amended, in consistency with the LIF 2026, to establish a specific regime for the deduction of losses arising from uncollectible debts applicable to credit institutions, replacing the general treatment set forth in article 27, section XV, of the Income Tax Law. For further details, see the tax update: [New Rules under the Federal Revenue Law: Uncollectible Debts for Credit Institutions and Incentives for Insurance Companies](#).

M. Incentive for insurance companies

The RMF 2026 regulates the requirements, procedures and deadlines for the application of the tax incentive established in the LIF 2026, which allows insurance companies holding a valid authorization from the National Insurance and Bonding Commission to credit the IVA transferred up to December 31, 2024, on the acquisition of goods or services received. For further details, see the tax update: [New Rules under the Federal Revenue Law: Uncollectible Debts for Credit Institutions and Incentives for Insurance Companies](#).

N. General comments

As a result of several reforms to tax provisions now reflected in the RMF 2026, the SAT will take into consideration, for purposes of granting, accepting, maintaining or revoking authorizations, refunds, clarifications or issuing compliance opinions, that the taxpayer has not been issued or notified of any resolution determining that it issues tax receipts covering non-existent transactions, pursuant to article 49 Bis of the CFF.

Should you require any additional information or advice in connection with the foregoing, please feel free to contact our Tax practice partners:

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