



## **Tax and Legal Services**

2023 Economic Package

September 9, 2022

# 2023 Economic Package

Yesterday, September 8, the Federal Executive Branch submitted the 2023 Economic Package containing the General Economic Policy Criteria, the Federal Revenue Law (LIF), the Federal Expenditure Budget and the Fees Law, which were sent for review by the Chamber of Deputies. If approved by Congress, they would become effective as of January 1, 2023.

As previously announced, given the absence of an Omnibus Tax Bill, there will be no reforms to the Income Tax Law, Value-Added Tax Law, Excise Tax Law and Federal Tax Code (CFF).

A summary of the most relevant reforms is detailed below.

## Macroeconomic framework

The following economic variables have been proposed:

	Estimate 2022	Estimate 2023
<b>GDP %</b>	2.4	3.0
<b>Inflation %</b>	7.8	4.7
<b>Exchange rate</b>	20.4	20.6
<b>Interest rate %</b>	7.48	8.95
<b>Oil (dollars /barrel)</b>	93.6	68.7

## Federal Revenue Law

The same surcharges would remain in effect, as follows:

- Extensions granted for the payment of tax liabilities would incur the following surcharges:
  - An additional 0.98 percent monthly rate on outstanding balances; applying the terms of the CFF would result in a 50% increase to remain at 1.47%.
  - When installment payments are authorized in conformity with the CFF, the surcharge rate detailed below would be applicable to balances during the period in question:

- i. In the case of installment payments made during a period of up to 12 months, the monthly surcharge rate would be 1.26%.
  - ii. In the case of installment payments made during a period of more than 12 months and up to 24 months, the monthly surcharge rate would be 1.53%.
  - In the case of installment payments made during a period of more than 24 months and deferred payments, the monthly surcharge rate would be 1.82%.
2. The same tax incentives and exemptions would remain in effect.
- For excise tax (IEPS) purposes, for imported or acquired diesel and biodiesel and their blends.

- The crediting of up to 50% of the expenses incurred for the use of toll highway infrastructure for income tax (ISR) purposes.
- For IEPS purposes, for buyers of fossil fuels.
- The crediting of the special mining fee for taxpayers with income of less than \$50 million pesos.

The above incentives will be considered as accruable income for ISR purposes when effectively credited.

- Exemption from the payment of the customs processing fee incurred for natural gas imports.

Please note that the incentive applicable by individuals and companies engaged in the

sale of books, magazines and newspapers which consists of an additional deduction equal to 8% of the cost of them was not included in the 2023 LIF Bill.

3. The tax withholding applicable to the interest paid to individuals and entities resident in Mexico would be calculated by applying the annual 0.15% rate to the principal amount.

We invite you to consult the full Economic Package document by clicking on the following link: <http://gaceta.diputados.gob.mx/>

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