



Economic Package 2018

On September 8 the Mexican President, through the Ministry of Finance and Public Credit, presented to the Chamber of Deputies the Economic Package for the Tax Year 2018, which contains the following:

- General Criteria of Economic Policy
- Initiative of the Federal Revenues Law
- Federal spending Budget Project.

Here are some proposals which we consider to be of general interest

Macroeconomic Framework	2017	2018
Growth % real	2.0 – 2.6	2.0 – 3.0
Inflation %	5.8	3.0

Exchange rate	18.7	18.1
Interest rate %	7.0	7.0
Current account %	-1.8	-1.8
Tax deficit %	1.1	0.0
Oil (dls./barrel)	43.0	46.0

Federal Revenues Law

Surcharge rates would be increased as follows:

I. At 0.98 percent per month on the outstanding balances. Therefore, it would be set at 1.47% in accordance with the 50% increase established by the Federal Tax Code.

II. When, in accordance with the Federal Tax Code, the installment payment is authorized, the surcharges rate set forth below will apply to the balances and during the period in question:

1. In the case of installment payments in installments of up to 12 months, the surcharge rate shall be 1.26% per month.
2. In the case of installment payments in installments of more than 12 months and up to 24 months, the rate of surcharges shall be 1.53% per month.
3. In the case of installment payments in installments in excess of 24 months, as well as in the case of deferred installments, the surcharge rate shall be 1.82% per month.

Tax and Legal Services

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- 50% and 60% penalties for infractions related to federal tax obligations other than payment obligations would continue.
- The same fiscal stimulus and exemptions would continue
- For purposes of interest retention paid to individuals resident in Mexico, the withholding tax would be calculated by applying the annual rate of 0.46 percent on the amount of capital.

The economic package does not contemplate reforms to the Federal Tax laws.

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