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Mexico facing the new global trade order

Changes and opportunities

June, 2025



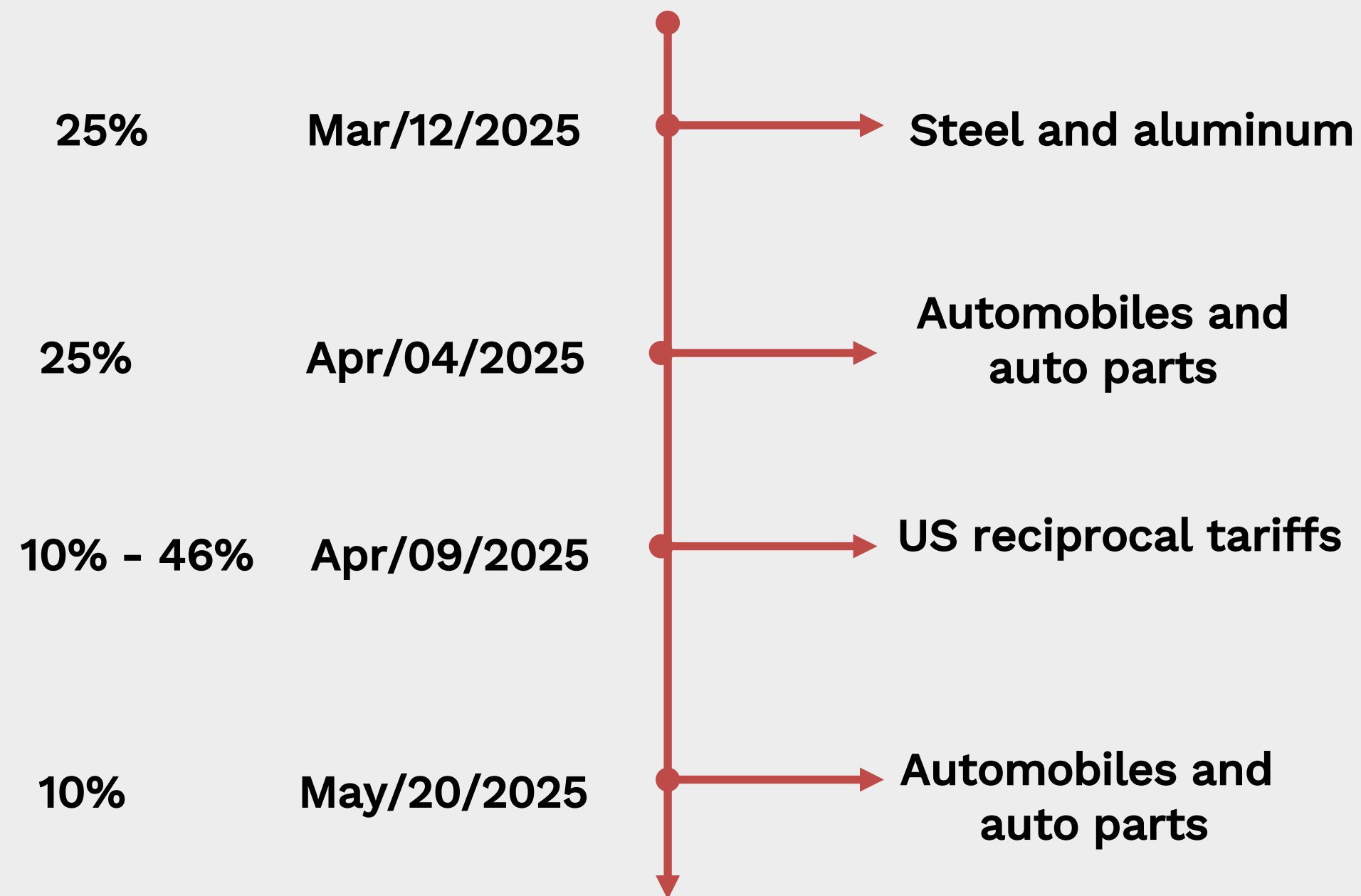
Route Change



- US new tariffs rates
- USMCA
- Industrial policy in Mexico:
 - “Plan México”
 - Regions Development plan (PODECOBI)
 - Sectoral Promotion Programs (PROSEC)
- Mexico new fiscalization master plan focus on global trade



US New Tariffs Rates



**0% APPLYING RULES OF ORIGIN UNDER USMCA
(objective and real motivation for
NEARSHORING?)**

USMCA



Challenges:

- Tightening rules of origin
- Public safety and energy sustainability
- Legal certainty for investors

Opportunities:

- 0% tariffs rate
- Skilled labor
- Proximity to the US border
- Efficient network of communication routes



¿USMCA review or renegotiation?



“Plan México”

- Sustainability & innovation
- Strengthening local supply chains
- Investment & economic growth
- Education & workforce development
- Industrial promotion & nearshoring
- Tourism & global positioning
- Development PODECOBI

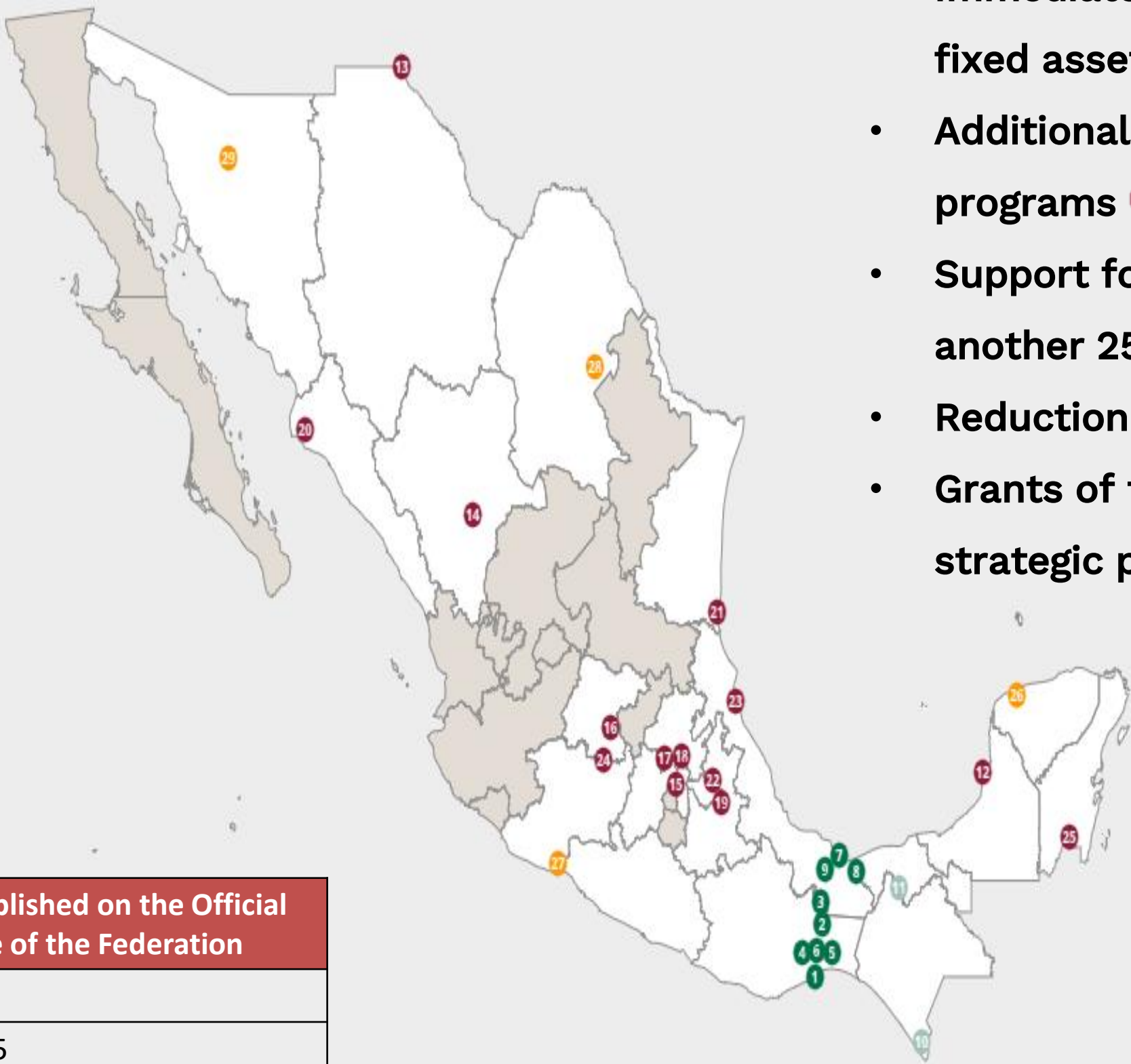


PODECOBI



Tax Benefits:

- Immediate 100% deduction of investment in new fixed assets ● ●
- Additional 25% deduction for workforce training programs ●
- Support for research and development, with another 25% deduction ●
- Reduction in Federal income tax and VAT. ●
- Grants of federal, state, and municipal land for strategic projects ● ●



Status	Decree Published on the Official Gazette of the Federation
● In course	Jun 5, 2024
● New	May 22, 2025

Strategic Sectors

- ✓ Agroindustry
- ✓ Aerospace
- ✓ Automotive and Electronically
- ✓ Costumer goods
- ✓ Pharmaceuticals and Medical Devices
- ✓ Electronics and Semiconductors
- ✓ Energy
- ✓ Chemical and Petrochemical
- ✓ Textile and Footwear

Not applicable to:

- X Maquiladora regime
- X Tax consolidation regime
- X Taxpayers with any other tax benefits.

PROSEC



Since August 2023, Mexico has increased tariffs rate on various goods and raw materials (Imports).

PROSEC allow tariff reductions for strategic industries like:

- Agroindustry,
- Electronics,
- Electromobility,
- Medical and pharmaceutical services,
- Aerospace industry,
- Electrical and electronic sector,
- Automotive industry,
- Construction industry,
- Renewable energy,

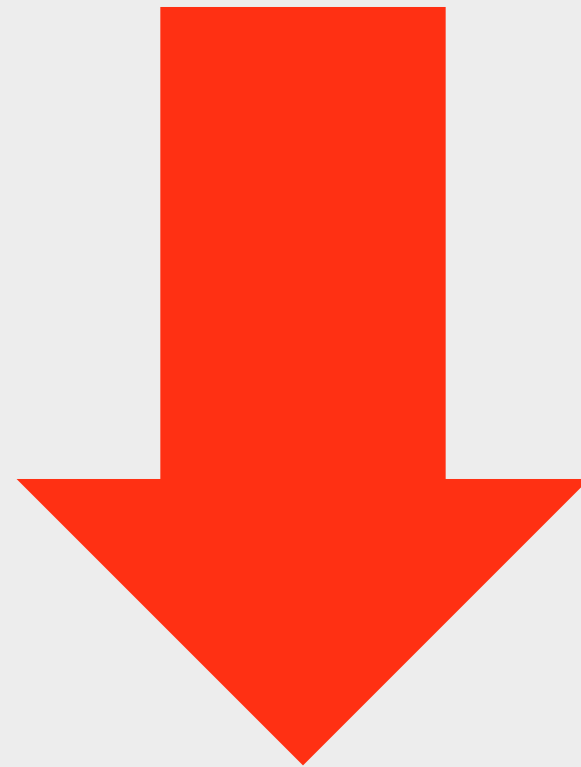
Example: tariffs rate reductions 35% to 5%.

Mexico New Fiscalization Master Plan

Focus on Global Trade



**Compliance vs Logistics
(import/exports)**



New fiscalization era for the tax authority using
technology to perform audits reviews in real time



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