

Publication of the 2026 Tax Reform in the Federal Official Gazette (DOF)  
on November 7, 2025, Including the Federal Revenue Law,  
the Federal Tax Code, the IEPS Law and the Federal Duties Law

## TAX REFORM 2026: DIGITAL PLATFORMS, ONLINE GAMING AND FIFA ORGANIZERS

### Contacts:

Javier Díaz de León  
jdiaz@ddlg.mx  
+52 55 3433 2532

Ruth Martínez Ramos  
rmartinez@ddlg.mx  
+52 55 1692 0070

José Stahl Sandoval  
jstahl@ddlg.mx  
+52 55 6318 5314

Roberto Moreno  
rmoreno@ddlg.mx  
+52 55 3891 3787

[www.ddlg.com.mx](http://www.ddlg.com.mx)

On November 7, 2025, the evening edition of the Federal Official Gazette (DOF) published the 2026 Tax Reform Package issued by the Federal Executive Branch.

As a result of recent amendments enacted by Congress, new obligations have been established for taxpayers operating in the digital services sector through technology platforms.

The 2026 Tax Reform addresses various aspects of the tax framework to strengthen oversight of those providing digital services through online platforms.

This regulatory package is especially relevant given that it introduces potential criminal liability for digital service platforms and their owners when they allow the publication of advertisements related to the acquisition or sale of false or non-existent tax receipts under certain circumstances.

This edition of Tax News provides a summary specifically for the **Digital Platforms Segment**, aimed at entities in Mexico and abroad offering financial services, e-commerce, entertainment, delivery of goods, lodging, and online betting, among others.

## 1. Withholding on the Sale of Goods or Provision of Services

For fiscal year 2026, the withholding income tax rate for individuals selling goods or providing services through digital platforms increases from 1% to 2.5%. Legal entities receiving income through digital platforms will be subject to a 4% withholding, or 20% if they fail to provide their RFC.

Likewise, Article 25 of the Federal Revenue Law provides in its Section IX, subsections (b) and (c), that non-residents without a permanent establishment in Mexico and residents in the country who provide the digital services referred to in Article 18-B, Section II, of the Value Added Tax Law, when they collect the price and the value added tax corresponding to the intermediation transactions on behalf of the person selling the goods, providing the service, or granting the temporary use or enjoyment of goods, must withhold 100% of the VAT in two cases: (i) when dealing with non-residents without a permanent establishment in Mexico who sell goods within Mexican territory; and (ii) when dealing with persons selling goods, providing services, or granting the temporary use or enjoyment of goods, when the amounts of the transactions carried out are deposited into bank or deposit accounts located abroad.

For its part, subsection (a) of the same Section provides that digital service providers acting as intermediaries between third parties must withhold 50% of the VAT from legal entities, without distinguishing whether they are Mexican or foreign residents, that sell goods, provide services, or grant the temporary use or enjoyment of goods.

Furthermore, due to the addition of subsection (D) to Section II of Article 2 of the IEPS Law, digital intermediation platforms that provide digital services for the sale of violent or adult video games are required to withhold 100% of the IEPS corresponding to the transactions carried out and collected. Under these circumstances, the withholding agent will substitute the service provider in the obligation to pay such tax.

This withholding applies both to direct sales and to memberships and additional content related to video games classified as not suitable for minors.

## 2. Price Disclosure and IEPS

Article 20-A of the IEPS Law is amended to establish, in its Section IV, subsection (b), the obligation for digital intermediation platforms that provide services in Mexican territory allowing access to or download of video games with violent, extreme, or adult content, not suitable for persons under 18 years of age, provided by non-residents without a permanent establishment in Mexico and residents in the country, to publish on their website, application, platform, or any similar medium, the price including the excise tax (IEPS) at which the digital services are offered, for which they act as intermediaries.

## 3. Tax Compliance in the Issuance of CFDIs

Within the scope of the provisions applicable to CFDIs, and in line with technological developments in the issuance of digital tax receipts, the obligation is introduced to issue CFDIs considering the IEPS integrated into the price, when requested by the recipient of the services. This provision requires compliance with the requirements that allow the identification of both service providers and recipients, in accordance with the general rules issued for such purpose by the SAT. This requirement is incorporated into the already extensive list of formal obligations that the digital industry must comply with for the issuance of CFDIs.

## 4. Real-Time Tax Monitoring

In addition to the modifications approved in ISR, VAT, and IEPS matters, Article 30-B is added to the Federal Tax Code. Through this provision, digital service providers, in accordance with Article 18-B of the VAT Law, must allow tax authorities permanent, online, real-time access to information related to compliance with their tax obligations. Failure to comply with this new monitoring measure results in the temporary blocking of access to the digital service provided by the digital service provider.

The First Transitory Article of the corresponding Decree states that this new obligation will enter into force on April 1, 2026.

## 5. Online Betting and Sweepstakes through the Internet or Electronic Means

A second paragraph is added to Article 2, Section II, subsection (B) of the IEPS Law to impose a 50% rate on betting games and sweepstakes carried out through the internet or electronic means by non-residents without a permanent establishment in the country.

The above applies to betting games and sweepstakes offered through applications or digital content via the internet or other networks, provided that a fee is charged for the download or access to images, text, information, video, audio, music, games—including games of chance—as well as other multimedia content, multiplayer environments, or intermediation services between third parties offering goods or services.

Failure to comply with this provision may result in the temporary blocking of access to the digital service provided by the service provider.

## 6. Criminal Aspects in the Digital Sector

It is important to note the addition made to Article 113 Bis of the Federal Tax Code to establish criminal consequences for digital service platforms referred to in the VAT Law, as well as their owners, who allow the publication of advertisements for the acquisition or sale of tax receipts that support non-existent, false, or simulated transactions, or false tax receipts, as well as anyone who knowingly allows or publishes such advertisements through these platforms or by any other means.

The scope of this provision for the supply chain in the “digital retail” sector may have extraordinary effects on different participants, including legal entities that own the platforms, their related parties in Mexico or abroad that use the platforms through licensing agreements, directors, agents, and involved personnel, as well as customers in general.

## 7. Tax Benefits for the 2026 FIFA World Cup

Transitory Article Twenty-Five of the Federal Revenue Law for fiscal year 2026 establishes that individuals or legal entities resident in Mexico or abroad with a permanent establishment in the country, who participate in the organization and celebration of the World Cup, will not be subject to the formal obligations, payment, collection, and withholding of taxes, or reporting obligations established by tax provisions, derived exclusively from the performance of acts or activities or the obtaining of income from their participation in the World Cup, its trials, matches, and related events, starting from the last quarter of fiscal year 2025.

Those who wish to enjoy these benefits must be identified by the Mexican subsidiary of the Fédération Internationale de Football Association (FIFA), which in turn is required to report to the SAT the following information:

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- i. Name, denomination, or corporate name;
- ii. RFC or tax identification number;
- iii. Role of participation in the competition, trials, matches, and related events, such as subsidiary, member association, confederation, contractor, transferred person, volunteer, player, or any other role;
- iv. Type of income to be obtained from sources of wealth located in Mexican territory exclusively related to participation in the World Cup;
- v. Acts or activities to be carried out in Mexican territory exclusively related to participation in the World Cup;
- vi. City, venue, or other place in Mexican territory where the income will be obtained or acts or activities related to the competition will be carried out; and
- vii. Country or jurisdiction of residence.

This benefit will not apply to: (i) persons with established or unsecured tax liabilities, persons classified as non-located, or those failing to file periodic tax returns for federal contributions, and other cases under Article 69 of the Federal Tax Code; (ii) persons identified as entities issuing simulated transactions; (iii) persons with established tax liabilities not guaranteed; (iv) taxpayers with cancelled digital seals; and (v) persons subject to criminal proceedings or convicted for tax-related crimes.

The SAT will have full discretion to determine the type of benefit granted, considering the country of residence, the type of income, acts or activities carried out in relation to the competition, and the information provided by FIFA's Mexican subsidiary.



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