



Gobierno de
México

Economía
Secretaría de Economía



PODECBI
Polos de Desarrollo Económico para el Bienestar

ECONOMIC DEVELOPMENT POLES FOR WELLBEING

Invest in Mexico

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I.

STRATEGIC VISION AND OPPORTUNITY



1. What is "Plan Mexico" and what is its value proposition for the global investor?

Plan Mexico positions Mexico as a competitive industrial platform in North America by lowering logistics costs and enabling strategic infrastructure.

- Institutional certainty through 2030
- Reduced time-to-market
- Availability of industrial land and utilities
- Scalable production capacity

2. What are the PODECOBI and what competitive advantage do they offer over a private park?

PODECObI are federally designated development poles with validated territorial conditions and direct access to federal incentives.

- Pre-validated land and environmental conditions
- Utility feasibility assessments
- Structured permitting route
- Federal fiscal incentives
- Institutional facilitation

3. How does the Government guarantee certainty and "Hand-holding"?

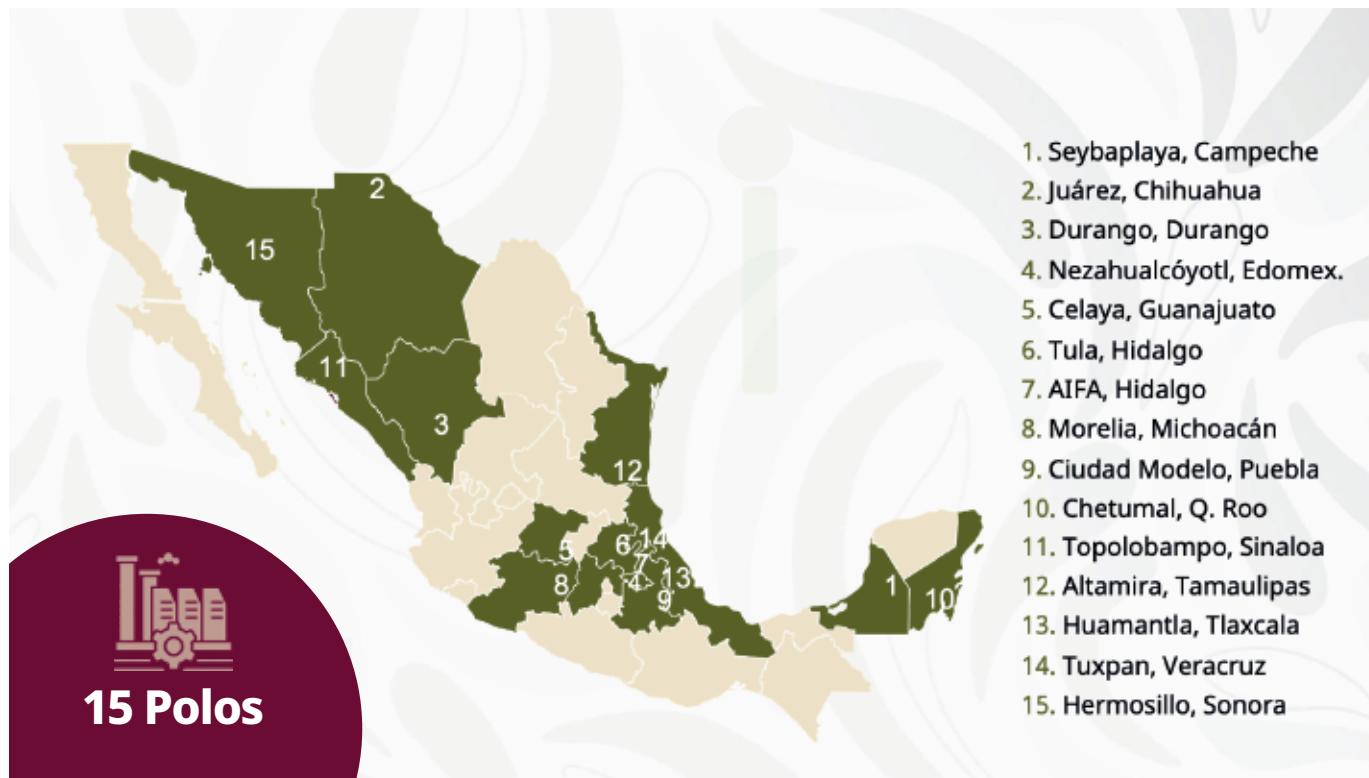
The Single Window for Strategic Investments (VUIMX) centralizes key procedures, enabling clarity and coordinated execution.

- Unified regulatory interface
- Defined timelines and requirements
- Continuous project monitoring
- Reduced administrative fragmentation

4. What territorial approach does the Plan use to ensure the project's success?

The strategy links industrial sectors with regions that possess compatible infrastructure and talent.

- Better sector-territory alignment
- Lower operating and logistics costs
- Improved supply chain integration
- Higher long-term viability



II.

COMPETITIVE ADVANTAGES: WHY INVEST IN MEXICO?



5. What makes Mexico a strategic logistics hub?

Mexico provides immediate proximity to the U.S. and strong multimodal infrastructure supporting high-demand industries.

- Short transit times
- Mature highway and rail networks
- Deep-sea ports on both coasts
- Multiple border crossings

6. What market access advantages does Mexico offer?

Mexico maintains a broad network of free trade agreements with major global markets.

- 14 free trade agreements
- Access to 51 countries
- USMCA modern regulatory framework
- Preferential access to major consumer markets

7. Does Mexico have sufficient talent for advanced manufacturing?

Mexico has an extensive network of technological universities, polytechnic institutes, and dual-education programs aligned with industry needs. The country offers a strong base of specialized talent, including process, quality, and maintenance engineers, as well as professionals in supply chain and industrial operations.

Key talent indicators:

- More than **130,000 STEM students graduate** each year.
- Advanced technical training aligned with international industrial standards.
- Dual-education models and well-established industrial clusters that strengthen employability and knowledge transfer.

8. Which competitive ecosystems ("Clusters") are already consolidated?

Mexico has mature, scalable industrial ecosystems with global consolidation. The country has positioned itself as one of the world's leading automotive hubs, a key aerospace player in precision manufacturing and MRO services, and a highly competitive platform for advanced electronics and medical devices.

These clusters provide more than industrial land availability; they offer a well-developed supplier base (Tier 1 and Tier 2), accumulated operational expertise, and proven capacity for production scaling, with direct integration into regional and global value chains.

Established strategic sectors:

- **Automotive, aerospace, electronics, and medical devices.**
- **Exports with strong regional integration**, particularly across North America

III. INCENTIVES AND FINANCIAL PROFITABILITY



9. What is the framework of federal fiscal incentives for the PODECOBI?

Projects installed in the Poles can access a package of federal fiscal incentives established via **Decree published in the Official Gazette of the Federation on May 22, 2025**, with guaranteed validity from 2025 to 2030. This framework includes the following listed benefits:

- 1) Immediate 100% deduction** on investment in new fixed assets.
- 2) Additional 25% deduction** for workforce training and upskilling.
- 3) Additional 25% deduction** for investment in technological development and innovation.
- 4) Administrative facilitation** and institutional support through VUIMX (Single Window for Investors).
- 5) Compatibility with IMMEX, PROSEC, and USMCA (T-MEC) rules of origin.**
- 6) Validity through December 31, 2030.**

10. How does Immediate Deduction impact Return on Investment (ROI)?

This incentive has a direct impact on the fiscal burden of the investment year and, consequently, on the project's cash flow during the first years. From a financial standpoint, it reduces the Income Tax (ISR) incurred at startup, improves key indicators such as Net Present Value (NPV) and Internal Rate of Return (IRR), and accelerates the **Payback Period** of CAPEX.

11. What are the "Non-Negotiable" requirements to access this benefit?

The incentive is not automatic; it requires strict compliance. Requirements include:

- That the project be eligible according to the Decree.
- That assets meet the criteria of "new" and "productive".
- That the investment be maintained for the required period.
- That verifiable fiscal and accounting documentation exists.

12. How is access to and verification of these incentives managed?

The recommended process includes **legal and territorial verification, technical and tax review of eligibility requirements, assessment of compatibility with other incentives**, and the **assembly of a comprehensive documentation file**. For large-scale projects, this validation is conducted as part of the ***tax due diligence*** prior to the final investment decision.

13. Are there complements at the local level?

Federal incentives may be complemented by state or municipal incentives, including payroll tax reductions, preferential real estate transfer tax (ISAI) rates, or state-level fast-track approval schemes.

A close-up photograph of a person's hand pointing towards a model of modern office buildings. The model is composed of several multi-story buildings with glass and steel facades, surrounded by small green trees. The background is blurred, showing more of the model city and some foliage. The lighting is soft, creating a professional and focused atmosphere.

IV. CORPORATE INSTALLATION AND LEGAL ROADMAP

14. What is the recommended route for the installation of a foreign company?

The standard route includes: Define the legal structure. (subsidiary, branch, JV), constitution of the entity before a notary, fiscal registration (RFC) and opening of bank accounts, registration in the RNIE if applicable, obtaining site permits, and compliance with labor/foreign trade regulations.

15. What documentation facilitates the incorporation and banking process ("Corporate Kit")?

A complete package reduces times and rejections. It must include: bylaws and minutes of the parent company, identification of the ultimate beneficiary (UBO), clear powers of attorney, official identifications, recent financial statements, and an executive summary of the project. Lack of this generates critical bottlenecks.

16. What is the function of the National Registry of Foreign Investments (RNIE)?

The RNIE is mandatory when there is foreign participation and generates periodic reporting obligations. Unlike the National Commission on Foreign Investments (CNIE), which intervenes only in specific cases under the Law, the RNIE is a standard compliance procedure.

17. How does the Single Window (VUIMX) support this process?

The VUIMX details the assumptions, documents, and reference times for each procedure, centralizing information to provide clarity and order to the installation process.

Centralizes land-use zoning, permits and licenses, construction permits, environmental authorizations, and tax integration.

A background image showing a person's hand with red-painted fingernails using a silver electronic calculator. The calculator has a numeric keypad, arithmetic operators, and a small liquid crystal display. The background is a soft-focus photograph of a desk with a laptop, a smartphone displaying a graph, and a pair of glasses. Overlaid on the image are several faint, semi-transparent white lines representing a line graph and a bar chart, suggesting financial data analysis.

V.

FISCAL AND OPERATIONAL SYSTEM

18. What federal taxes apply to operations in Mexico?

At the federal level, the main taxes are Income Tax (**ISR**) on taxable profits and Value Added Tax (**VAT**) on the sale of goods, services, and imports, with applicable crediting mechanisms, as well as customs duties and related contributions.

19. What local contributions must be considered?

At the state level, the **Payroll Tax** stands out, the rate of which varies by **federal entity (2% - 4%)**. At the municipal level, rights and fees associated with licenses, permits, and local services are considered.

20. How do fiscal variables impact real cash flow?

The real impact depends on the fiscal regime, the existence of profits, the group's corporate structure, and compatibility with other stimuli. Therefore, incentives must be modeled in detail as part of the *financial model*.

A photograph of a construction worker from the side and slightly behind. The worker is wearing a blue hard hat and a yellow high-visibility vest over a plaid shirt. They are looking up at a large wind turbine with their right hand raised, possibly gesturing or pointing. The background is a bright, cloudy sky.

VI. SITE, INFRASTRUCTURE, AND PERMITS

21. What permits define site preparation (Site Readiness)?

Structurally critical permits include: **Land Use** (confirms territorial compatibility), **Construction License** (new *works/expansions*), **Operating License** (start of operations), and **Civil Protection** validations and environmental permits (MIA). The omission of any of these causes schedule deviations and cost overruns.

22. What is the best practice for managing construction without delays?

Mitigation begins before acquiring the land or committing CAPEX. Best practices include: developing a *permitting map* (identifying timelines and authorities), conducting *due diligence* of the site (verifying easements and services), performing technical pre-consultations with authorities, and defining contractual milestones linked to permits.

23. How do I choose the right Pole for my sector?

Selection must stem from a comprehensive analysis of the value chain, not just the cost of land. Key factors: productive vocation and sectoral compatibility, proximity to suppliers and logistics nodes, availability of energy and water, and access to technical talent.



VII. TALENT AND LABOR ENVIRONMENT

24. What labor framework governs hiring in Mexico?

Companies must comply with the **Federal Labor Law (LFT)** and the social security framework. This includes employer registration with IMSS and INFONAVIT, employment contracts in accordance with the LFT, and the payment of mandatory employer-employee social security contributions. In addition, companies must comply with the Official Mexican Standards (NOMs) on occupational health and safety and implement internal training and workforce development policies.

25. How does labor compliance contribute to project success?

Compliance supports stability and reduces operational risk.

- Operational continuity
- Regulatory alignment
- Reduced disputes

26. How is the integration of foreign personnel facilitated?

Immigration status (temporary/permanent resident) and authorization to perform remunerated activities must be managed with the National Institute of Migration (INM). It is advisable to plan these procedures in parallel with the legal installation to avoid affecting the startup.



VIII. FOREIGN TRADE AND CONNECTIVITY

27. What tools boost export competitiveness?

Mexico has key instruments: VUCEM (digital platform for permits and regulations), IMMEX (allows temporary imports for export processes), and PROSEC (reduces tariffs for specific inputs in strategic sectors).

28. How do these tools impact cost efficiency?

The correct choice of instrument directly impacts costs, times, and customs compliance. A poor configuration can generate structural cost overruns by paying unnecessary taxes on temporary inputs.

The background of the image is an aerial photograph of a large industrial complex. The complex features several large, modern buildings with grey and white roofs, and a large parking lot filled with white shipping containers. A railway line with several tracks runs through the area, with some tracks having yellow and black hazard stripes. In the foreground, there is a road with a white dashed line and a few cars. The surrounding area is a mix of industrial buildings, smaller houses, and green fields. The overall scene suggests a busy industrial zone with strong connectivity to the railway and road networks.

IX. SECTORAL INTELLIGENCE



ADVANCED ELECTRONICS

29. What makes Mexico competitive for electronics? Its productive integration with North America, network of trade agreements, and installed capacity in assembly, testing, and manufacturing of complex systems. Proximity to the USA allows for reduced logistical cycles and *just-in-time* operations.

30. What projects are sought to be boosted in the PODECOBI? Projects that generate added value (not just maquila), are intensive in technical employment, such as EMS, PCB manufacturing, sensors, and **back-end** semiconductor activities (assembly, testing).

31. What infrastructure factor is key to success in this sector? Electrical energy. Projects are highly intensive regarding quality, stability, and energy redundancy. It is vital to document demand (kW/MW) and backup requirements (UPS) from the pre-installation phase.

32. Why is the deduction incentive strategic here? Due to the high initial CAPEX in production lines and short economic depreciation cycles due to technology, the 100% immediate deduction is particularly attractive for maximizing reinvestment.



AUTOMOTIVE AND ELECTROMOBILITY

33. How is Mexico positioned in electromobility? It is one of the world's leading automotive hubs, ranked as the fifth-largest vehicle producer globally. Mexico offers a well-established industrial base in vehicle assembly and auto parts, providing an ideal platform to transition toward electromobility (EV) by leveraging existing installed capacity.

34. What importance do USMCA Rules of Origin have? They determine access to preferential tariff treatment. The investor must design their supply chain by identifying regional suppliers and documenting regional and labor content.

35. Which projects have priority? Those that form part of the regional chain and increase regional content, such as Tier 1/Tier 2, components for EV, batteries, harnesses, and automotive electronics.

36. What certifications boost competitiveness? In addition to NOMs, quality certifications required by OEMs (IATF 16949, ISO 14001, ISO 45001) are required to integrate into the chain.

37. How do incentives benefit technological investment? In EV projects with high technological CAPEX, immediate deduction has a direct impact on the *payback* or recovery period, improving initial financial viability.

MEDICAL DEVICES AND PHARMACEUTICALS

38. What is Mexico's strength in the health sector? Its integration into the North American chain and experience in high-quality control manufacturing with export capacity to demanding markets. It competes in the manufacturing of components, assembly, sterilization, and packaging.

39. How is sanitary regulatory compliance ensured? Management with COFEPRIS is the central axis. It is recommended to perform a *Regulatory Path Assessment* from the start, as without sanitary authorizations the plant cannot fully operate.

40. What type of operations are viable? Assembly and manufacturing of devices, sterilization, pharmaceutical secondary packaging, and distribution centers with traceability.

41. What specialized infrastructure is available? Projects usually require robust HVAC for environmental control (clean rooms), quality water, and, in certain cases, cold chain capabilities (2-8 °C, etc.).



AEROSPACE

42. In which areas does the Mexican aerospace sector stand out? In precision manufacturing, systems integration, MRO (maintenance), and component assembly, operating under long-term models with North America and Europe.

43. What certifications enable market access? AS9100 certification (aerospace quality management) and specific client (OEM) approvals are indispensable. Without certification, market access is practically nonexistent.

44. What special considerations apply to exports? It is critical to consider *export controls* and restrictions on technology transfer and confidentiality when exporting to the US.

45. What talent profile does the country offer? Mexico has highly specialized technicians, aeronautical engineers, and experts in quality and metrology, although it is scarce and highly demanded talent.

LOGISTICS AND DISTRIBUTION

46. Why is logistics investment strategic in the PODECOBI? Mexico functions as an access platform to North America. Logistics in the Poles act as an enabling sector that integrates sourcing, consolidation, and export, reducing systemic costs.

47. What operating models can be implemented? From proprietary centers (higher control/CAPEX) to 3PL models (outsourcing/rapid startup) or 4PL (optimization).

48. What infrastructure defines a competitive logistics node? Maneuvering yards and adequate access, electrical capacity for automation, robust telecom connectivity (WMS/IoT), and perimeter security.



X. NEXT STEPS

49. What financing options exist? Commercial banking and development banking can be accessed, especially for strategic or export projects. Financial statements and a clear corporate structure are required.

50. How to start evaluating a project in a PODECOBI? It is recommended to define the project profile (sector, CAPEX, employment), select the Pole by validating vocation and infrastructure, and initiate institutional accompaniment via VUIMX.

51. What role does the "Data Room" play in decision-making? Building an initial *Data Room* with corporate and technical documentation integrates the information necessary to accelerate authorizations and financial decisions.



PODECObI - Mexico 2030

Mexico is traversing an unrepeatable economic juncture. The reconfiguration of global supply chains (nearshoring) has turned the country into the indispensable partner of North America to guarantee the region's economic and energy security

The decision to invest in a PODECOBI transcends labor cost arbitrage. It is about a long-term positioning strategy that integrates three structural advantages

1. Institutional Certainty: A State Plan with clear fiscal rules and validity guaranteed until 2030.

2. Execution Speed: An ecosystem designed to reduce bureaucratic friction and accelerate *time-to-market* through the Single Window.

3. Regional Scalability: Access to an industrial platform integrated connecting talent, energy, and logistics with the largest market in the world.



Executive Roadmap

To materialize this opportunity, the investor is suggested to follow this critical 4-step path recommended by the Ministry of Economy:

- 1. Definition of Project Profile:** Before initiating management, structure the business case by clearly defining the sector, the operating model (e.g. proprietary manufacturing vs. *shelter*), estimated CAPEX, projected employment, and the implementation schedule.
- 2. Strategic Pole Selection:** Do not evaluate location solely by land price. Validate the compatibility of the Pole with your specific value chain: productive vocation, real logistical connectivity, and availability of critical infrastructure (energy and water).
- 3. Activation of Institutional Accompaniment: Contact the Single Window for Investors (VUIMX).** This tool is your official entry point to trace the personalized administrative, regulatory, and fiscal route for your project, ensuring alignment between federal and local authorities.
- 4. Integration of the "Data Room":** Accelerate your authorization times by building a repository with corporate (*Corporate Kit*), technical, and compliance documentation from day one. This will drastically facilitate financial and legal *Due Diligence*.



Institutional Contact Channels

The Government of Mexico places at your disposal the following official platforms to initiate your investment process with verifiable and transparent information:

- **Single Window for Investors (VUIMX):**

<https://ventanillaunica.economia.gob.mx/>

- **General Investment Information (Invest in Mexico):**

<https://www.economia.gob.mx/inviertemx/>

- **Strategic Projects Detail (Plan Mexico):**

<https://www.proyectosmexico.gob.mx/plan-mexico/>

- **Economic Development Poles for Wellbeing:**

<https://www.podecobi.com>

ANNEX

OFFICIAL LINKS / EXPANSION

Platforms, authorities, and regulatory frameworks for investors

Plan Mexico and investment policy

Plan Mexico - Strategic projects and productive investment

<https://www.proyectosmexico.gob.mx/plan-mexico/>

Official platform presenting the national strategy for productive investment, priority sectors, strategic projects, and the general framework of Plan Mexico. Reference point for understanding the territorial and sectoral approach of industrial policy.

Investor facilitation and accompaniment

Single Window for Investors (VUIMX)

<https://ventanillaunica.economia.gob.mx/>

Central platform for institutional accompaniment for national and foreign investors. Allows identifying procedures, administrative routes, authorities involved, and requirements for installing productive development projects.

Legal framework and fiscal incentives

Official Gazette of the Federation – PODECOBI Fiscal Incentives Decree (May 22, 2025)

<https://sidof.segob.gob.mx/notas/5758077>

Official publication of the Decree establishing federal fiscal incentives applicable to eligible projects in Economic Development Poles for Wellbeing, including the immediate deduction of fixed assets.

Official Gazette of the Federation (DOF)

<https://www.dof.gob.mx/>

Official source of laws, regulations, decrees, and agreements of the Government of Mexico. Mandatory reference for validating the validity and legal foundation of any incentive or normative provision.

Taxation and tax compliance Tax Administration Service (SAT)

<https://www.sat.gob.mx/>

Federal tax authority. Portal for fiscal registration (RFC), compliance with obligations, refunds, fiscal incentives, and tax regulations applicable to companies.

Foreign investment

National Registry of Foreign Investments (RNIE)

<https://rnie.economia.gob.mx/>

Official system for registration and reporting of foreign investments in Mexico, mandatory when there is foreign capital participation in accordance with the Foreign Investment Law.

Labor and social security

Ministry of Labor and Social Welfare (STPS)

<https://www.gob.mx/stps>

Authority on labor matters. Information on Federal Labor Law, inspections, labor conditions, training, and regulatory compliance.

Mexican Social Security Institute (IMSS)

<https://www.imss.gob.mx>

Employer registration, social security, employer-employee quotas, and obligations related to health and occupational risks.

INFONAVIT – Business Portal

<https://empresarios.infonavit.org.mx/>

Compliance with employer obligations regarding housing for workers and mandatory contributions.

Foreign trade and customs

Mexican Foreign Trade Single Window (VUCEM)

<https://www.ventanillaunica.gob.mx/vucem/>

Digital platform for managing permits, notices, and non-tariff regulations in imports and exports. Central axis of foreign trade in Mexico.

IMMEX Program

<https://www.gob.mx/se/acciones-y-programas/immex>

Program allowing the temporary importation of inputs for productive processes oriented to export, widely used in advanced manufacturing.

PROSEC Program

<https://www.gob.mx/se/acciones-y-programas/prosec>

Sectoral Promotion Program that reduces tariffs on specific inputs for strategic sectors, complementary to IMMEX.

Development financing

Nacional Financiera (NAFIN)

<https://www.gob.mx/nafin>

Development banking focused on financing, guarantees, and support for productive projects, especially SMEs and strategic investments.

BANCOMEXT

<https://www.gob.mx/bancomext>

Development banking specialized in foreign trade and investment projects linked to exports and international integration.

Environment and environmental compliance

Ministry of Environment and Natural Resources (SEMARNAT)

<https://www.gob.mx/semarnat>

Federal environmental authority. Environmental impact permits, emissions, waste, and use of natural resources.

PROFEPA

<https://www.gob.mx/profepa>

Environmental inspection and surveillance authority. Supervises compliance with federal environmental regulations.

Energy and water

Ministry of Energy (SENER)

<https://www.gob.mx/sener>

Governing authority of energy policy. Information on energy planning, permits, and regulatory framework.

National Water Commission (CONAGUA)

<https://www.gob.mx/conagua>

Authority on concessions, availability, and use of water for industrial and logistical projects.

Technical and sanitary regulations

Official Mexican Standards (NOM)

<https://www.gob.mx/se/acciones-y-programas/normas-oficiales-mexicanas>

Catalog and framework of mandatory technical standards applicable to products, processes, and services in Mexico.

COFEPRIS

<https://www.gob.mx/cofepris>

Federal sanitary authority. Regulates medical devices, pharmaceuticals, food, beverages, health inputs, and sanitary establishments.

Note of use for the investor

These links constitute the **primary official sources** for validating regulatory, fiscal, and administrative information.

In investment processes, it is recommended to:

- Consult them directly.
- Document each procedure and legal foundation.
- Integrate them into the **project data room** as due diligence support.



Visita el
sitio web

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PODECBI

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