



TAX INCENTIVES

Federal (PODECobi)

- **100% immediate deduction on new fixed asset investments.**
- **Additional 25% deduction for technical training expenses.**
- **Additional 25% deduction for innovation and technological development activities.**
- **Federal administrative facilitation through a Single Window system.**

These incentives reduce the tax burden and accelerate return on investment.

State-Level (Complementary)

• Local incentives defined by each state, including tax reductions, licensing facilitation, infrastructure support, and workforce development.

Strategic Sectors



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Economía
Secretaría de Economía



Economic Development Poles for Wellbeing





PODECBI Strategic industrial zones with priority infrastructure and enhanced tax incentives, designed to reduce installation timelines, mitigate regulatory risk, and improve the financial viability of productive projects.

WHY MEXICO

- 15 poles located within defined industrial polygons, with productive zoning.



- Established environmental permitting pathways in compliance with federal and state regulations.
- Phased development model enabling immediate installation and future expansion.



CONNECTIVITY

Nationwide multimodal connectivity integrated into national logistics infrastructure:

- Over 170,000 km of roadway network, including federal highways and industrial corridors.
- More than 27,000 km of rail network, linking the northern border, ports, and industrial hubs.
- 102 ports and port terminals, across the Pacific and Gulf of Mexico.
- 77 commercial airports, including 29 international airports, among them AIFA.
- More than 50 customs offices supporting foreign trade operations.

The PODECOBI offers a structured national platform for productive investment, combining scale, regulatory certainty, logistics infrastructure, available talent, and clear tax incentives, oriented toward medium- and long-term industrial projects.



INDUSTRIAL SERVICES INFRASTRUCTURE

- Documented availability of electric power, water, and natural gas by hub.

- Existing or planned infrastructure, with expansion schemes aligned to project demand.
- Access to regional and national industrial utility networks, with defined technical feasibility.

Workforce & Talent

- More than 34 technical programs aligned with strategic industries.

- Over 90 upper-secondary education campuses within the hubs' areas of influence.

- More than 130,000 STEM graduates per year, one of the highest proportions in the OECD.

- Over 300,000 students are currently enrolled in STEM programs at the undergraduate and graduate levels nationwide.

- Workforce experience across manufacturing, logistics, automotive, electronics, energy, and industrial processes.