



Federal Incentives

Country	Source/ Agency	Issued	Description	Valid through	Link
UNITED MEXICAN STATES	OFFICIAL COMMUNI- CATION - Mexican Social Security Institute (IMSS)	04/13/2020	<p>Legal and administrative instruments to facilitate the payment of the social security dues,</p> <ul style="list-style-type: none">- Agreement of partiality payment of IMSS dues, established in the articles 40-C and 40-D of the Social Security Law.- Several orientation mechanisms are established to facilitate the subscription of such agreements, in the understanding that the initial import must cover 20% of the pattern's fee and 100% of the worker's; the rest could be deferred with a maximum of 48 months.- The amount agreed in the partiality payments does not suffer any modification, and because it is a payment received out of the legal terms, it will generate updated and recharges.- The benefit of subscribe this agreement is that the interest rate of monthly term ranges between 1.26 % y 1.82 %, in function by the chosen term (12, 24 and more than 24 months), since the moment of its formalization. <p>- For the subscription of such agreement, it will be not required any kind of guaranties, because of the authorization granted through the Technical Board</p>	Term	http://www.imss.gob.mx/prensa/archivo/202004/191



			<p>Agreement number ACDO. AS2. HCT.300419/150.P.DIR, of April 30, 2019.</p> <p>- If the commitments of such agreement are fully covered, the fines could be decreased, in connection with the established on the Technical Board Agreement 187/2003.</p> <p>- The article 31 of the Social Security Law established the discount up to 7 days because of absenteeism, in the case of the employee's absence if the work relation subsists. During such days, the correspondent quota will be pay to the Diseases and Maternity Security.</p> <p>- In accordance with the health emergency declaratory, the period of days between March 31, 2020 and the date determined of the Technical board, in which the causes of such declaratory cease, have been considered as no working days for the practice of acts, diligences, audiences, notifications or requirements.</p>		
OFFICIAL COMMUNICATION – Mexican Social Security Institute (IMSS)	04/16/2020	Loans to employers in solidarity with their employees during the health emergency	<p>- Companies that have maintained their workforce during the last 3 months of the health emergency, may obtain loans of \$25,000 pesos, to be repaid within a 3-year term.</p> <ul style="list-style-type: none">• Companies with 1 to 10 employers, will be offered an interest rate of 6.5%, distributed over the 3-year repayment term.	Term	https://www.gob.mx/imss/prensa/com-200-patrones-solidarios-con-sus-trabajadores-en-la-emergencia-sanitaria-tendran-creditos-a-la



			<ul style="list-style-type: none"> • Companies with 10 to 20 workers, will be offered an interest rate of 7.5% • Companies with 20 to 50 workers, will be offered an interest rate of 8.5% • Companies with more than 50 employees, will be offered an interest rate of 10% 		palabra-por-25-mil-pesos
	OFFICIAL FEDERAL GAZETTE - Secretary of the Treasury and Public Credit (SHCP)	04/17/2020	<p>The fiscal incentives percentages and amounts are disclosed, as well as the reduced fees on the special tax on production and services relating to the fuels listed therein, for the period of April 18 to April 24, 2020.</p> <p>Said information is contained in such decree.</p>	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5591790&fecha=17/04/2020
	OFFICIAL COMMUNICATION - Mexican Social Security Institute (IMSS)	04/20/2020	<p>This communication establishes the total number of the employers that are eligible for the loans that were announced in the communication dated 04/16/2020. It highlights that the principal requirement is that the workforce is not diminished, in such a way that a database was created of all the companies that maintained at least 1 employee during January, February and March.</p> <p>From April 21, 2020, employers can check if they are eligible. The total number eligible is 645,102 companies:</p> <ul style="list-style-type: none"> - Companies with 1 to 5 employees: 505,660 - Companies with 5 to 10 employees: 74,708 - Companies with 10 to 50 employees: 55,130 	Term (From April 21, 2020)	http://www.imss.gob.mx/prensa/archivo/202004/208 https://tribunaticias.mx/mas-de-645-mil-patrones-son-elegibles-a-un-credito-federal/



			- Companies with more than 50 employees: 9,604		
	OFFICIAL FEDERAL GAZETTE - Secretary of the Treasury and Public Credit (SHCP)	04/21/2020	<p>- A fiscal stimulus is granted to Assignees who are obliged to pay profit sharing fees, which consists of a fiscal loan that is equal to the product of multiplying 28% times the difference resulting from decreasing the hydrocarbons extracted value, during the corresponding fiscal year, including the Assignees' consumption of those products, as well as losses due to spills or burning of said products.</p> <p>- A fiscal stimulus is granted to Assignees that make provisional monthly payments, which consists of a fiscal loan that is equal to the product of multiplying 28% times the difference resulting from the decreasing value of extracted hydrocarbons, during the period from the beginning of the fiscal year through the last day of the month corresponding to said payment.</p> <p>Terms and conditions are contained in said decree.</p>	From April 21, 2020 to December 31, 2020.	https://www.dof.gob.mx/nota_detalle.php?codigo=5591969&fecha=21/04/2020
	OFFICIAL FEDERAL GAZETTE - Secretary of the Treasury and Public Credit (SHCP)	04/24/2020	<p>The percentages and amounts of the fiscal incentives are disclosed, as well as the reduced fees for the special tax on production and services relating to the fuels listed therein, for the period of April 25, 2020 to May 01, 2020.</p> <p>- The same amounts as in the decree dated 04/17/2020 are maintained.</p>	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5592213&fecha=24/04/2020



	OFFICIAL FEDERAL GAZETTE - Secretary of the Economy (SE)	04/24/2020	<p>Operating standards for the financial support program for family-owned micro-businesses (Solidarity Loan Program)</p> <p>The \$25,000.00 pesos loan (mentioned in the IMSS´ official communication dated 04/16/2020) will have a 3-month grace period, and beginning on the fourth month, 33 monthly payments will be due, as follows:</p> <p>Family-owned Micro-businesses</p> <ul style="list-style-type: none">- Any type of micro business: \$823.70 pesos <p>Solidarity Loan</p> <ul style="list-style-type: none">- From 1 to 5 employees: \$823.70 pesos- From 6 to 10 employees: \$835.00 pesos- From 11 to 50 employees: \$869.60 pesos <p>Terms and conditions are contained in said guidelines.</p> <p>The referenced Operating Standards were amended by means of a Decree dated April, 27, 2020.</p>	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5592265&fecha=24/04/2020
	OFFICIAL FEDERAL GAZETTE - Secretary of the Economy (SE)	04/27/2020	<p>Decree that amends the operating standards for the loan program for family-owned micro businesses</p> <p>Solidarity Loan</p> <ul style="list-style-type: none">- From 1 to 10 employees: \$823.70 pesos- From 11 to 20 employees: \$835.00 pesos- From 21 to 50 employees: \$846.50 pesos- More than 50 employees: \$869.60 pesos	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5592325&fecha=27/04/2020



			Among other modifications.		
	OFFICIAL FEDERAL GAZETTE - Secretary of the Treasury and Public Credit (SHCP)	04/29/2020	Decree for the fiscal stimulus for gasoline and diesel in the fisheries and agricultural sectors, during May 2020. The percentages of the fiscal stimuli applicable for May 2020 are as follows: - Gasoline less than 91 octane: 40.40% - Diesel for the fisheries sector: 45.96% Diesel for the agricultural sector: 36.76%	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5592431&fecha=29/04/2020
	OFFICIAL FEDERAL GAZETTE - Secretary of the Treasury and Public Credit (SHCP)	04/30/2020	The fiscal incentives percentages and amounts are published, as well as the reduced fees on the special tax on production and services relating to the fuels listed therein, for the period of May 02, 2020 to May 08, 2020. The same amounts in the decrees dated 04/17/2020 and 04/24/2020 are maintained.	Term	https://www.dof.gob.mx/nota_detalle.php?codigo=5592537&fecha=30/04/2020
State Incentives					
State	Source	Issued	Description	Valid through	Link
AGUASCALIEN TES	OFFICIAL STATE JOURNAL	03/28/2020	- An emerging economic support scheme is established, through productive subsidies, reducing the agreed interest rates in a prudent manner and giving discounts on default	Term	https://eservicios2.aguascalientes.gob.mx/periodicoofi



			<ul style="list-style-type: none">- Supplements, reforms and derogations to the current “Financing Operating Procedures” were published to offer financing, better interest rates, more payment incentives, extended terms and better financing conditions to promote a credit culture, and development and competitiveness for micro, small and medium-sized companies.- Strengthening for micro, small and medium-sized companies is implemented through productive subsidies, increasing their budget for support programs and assigning a budget of \$131,432,100.00 MXP.- Assisting with the salary obligations of employers and employees whose income is being affected by the temporary suspension of their activities.- Discounts and extensions that may be applied during and after the emergency and the general bases for their approval. “COVID-19 Discount Policies”		os/4023.pdf#page=2
		04/07/2020	<ul style="list-style-type: none">- Operating standards for Business Financing Emerging Program, for the fiscal year 2020.	Term	https://eservicios2.aguascalientes.gob.mx/periodicooficial/web/viewer.html?file=../Archivos/4027.pdf#page=2



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		04/30/2020	Guidelines for the Economic Support Program, before the COVID -19 Health Emergency, published on March 28, 2020. Terms and conditions contained in said decree.	Term	https://eservicios2.aguascalientes.gob.mx/periodicooficial/web/viewer.html?file=../Archivos/4043.pdf#page=43
		05/04/2020	Operating standards for the application of the fiscal stimulus of the Decree that contains the Economic Support Program, before the COVID-19 Health Emergency, published on March 28, 2020. Terms and conditions contained in said decree.	Term	https://eservicios2.aguascalientes.gob.mx/periodicooficial/web/viewer.html?file=../Archivos/4044.pdf#page=5
State	Source	Issued	Description	Valid through	Link
BAJA CALIFORNIA			No Decrees have been published as of the date hereof.		
State	Source	Issued	Description	Valid through	Link
BAJA CALIFORNIA SUR	OFFICIAL STATE BULLETIN	03/23/2020 04/07/2020 (amendment in force)	- Decree by means of which tax benefits are granted to taxpayers in Baja California Sur. Extensions are granted for the filing of monthly Payroll Tax Reports and for the payment of vehicle registration fees. - It is ordered that March 23, 2020 to April 20, 2020 are non-working days for the State Tax authorities. - In the municipality of Los Cabos, a three month extension is given for the payment of property taxes (until	March 23 to April 30, 2020. (the period of validity was modified by means of Decree dated	http://secfin.bcs.gob.mx/fnz/wp-content/themes/fnz_bcs/assets/images/boletines/2020/17.pdf



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			June), extensions of time periods are granted (endorsements of licenses for regular and alcohol industries), requirements are suspended, surcharges for lack of payment are waived, discounts are given with respect to the issuance of property tax codes and registration services. (Not official)	04/27/2020, which had previously been amended by means of Decree dated 04/07/2020)	http://secfin.bcs.gob.mx/fnz/wp-content/themes/fnz_bcs/assets/images/boletines/2020/12.pdf
		04/27/2020	Amendments to the decree dated 03/23/2020, which was later modified by decree dated April 07, 2020. The term is modified, therefore a new one is established: May 30, 2020.		http://secfin.bcs.gob.mx/fnz/wp-content/themes/fnz_bcs/assets/images/boletines/2020/22.pdf
State	Source	Issued	Description	Valid through	Link
CAMPECHE	OFFICIAL STATE WEBSITE	04/08/2020	- 2,400 million pesos will be invested in public works throughout the 11 municipalities and companies from Campeche will be hired. - Loans and microloans will be offered to small and medium size companies through BanCampeche.	Term	https://www.campeche.gob.mx/noticias/3115-mensaje-integro-covid-19
State	Source	Issued	Description	Valid through	Link
CHIAPAS	OFFICIAL STATE JOURNAL	04/04/2020	- Deadlines and time periods relating to compliance with tax obligations in administrative proceedings are suspended from April 02 to April 30.	From April 02 to April 30, 2020	https://www.sgg.chiapas.gob.mx/pe



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				Extended through May 30, 2020.	riodico/periodico 1824 (Periódico 095: sección segunda)
		04/29/2020	Decree for the extension of the suspension of deadlines and time periods relating to compliance with State tax obligations and in administrative proceedings, such extension beginning May 01 and ending May 30, 2020.		https://www.sgg.chiapas.gob.mx/periodico/periodico 1824 (Periódico 100)
State	Source	Issued	Description	Valid through	Link
CHIHUAHUA	OFFICIAL STATE JOURNAL	03/28/2020	- Activities of the State Superior Auditor are suspended from March 30 to April 17, 2020.	From March 30 to April 17, 2020	http://www.chihuahua.gob.mx/atach2/periodicos/po26_2020_.pdf
		04/01/2020	- From April 02 to April 30, 2020, time periods and deadlines imposed by the State of Chihuahua Tax Code will be suspended, so that taxpayers may discharge or comply with an obligation required in an administrative process.	From April 02 to April 30, 2020	http://www.chihuahua.gob.mx/atach2/periodicos/po027_2020_.pdf
		04/04/2020	The following tax incentives and administrative relief are granted: - 100% Payroll Tax Credit for April and May (up to 50 employees) - 50% Payroll Tax Credit for April and May (from 51 to 99 employees)	Term	http://www.chihuahua.gob.mx/atach2/periodicos/po028_2020_.pdf



			<ul style="list-style-type: none"> - Tax credit of an amount equal to the Payroll Tax updates and surcharges for April and May, only if certain requirements are met (more than 90 employees) - Taxpayers with more than 90 employees are also given an extension. - Discounts are also given on Vehicle Control Fees and Hotel Tax. 		
		04/08/2020	<p>Operating standards for Emerging Program to Support Micro, Small and Medium-sized Companies</p> <ul style="list-style-type: none"> - As relates to Micro companies: It applies to all sectors; the company must have no more than ten employees; it must have no more than \$4 million pesos in annual sales; subsidies of up to \$40,000.00 MXP are granted in relation to the payment of salaries, utilities, rental payments for real estate used in connection with the activity of the applicant, purchase of personal property, tools, equipment or inventory. - As relates to Small companies: It applies to the commerce, industrial and service sectors; in the case of the commerce sector, the company must have 11 to 30 employees and from \$4.01 million pesos in annual sales up to \$100 million pesos in annual sales; in the case of the industrial and service sectors, the company must have 11 to 50 employees and from \$4.01 million pesos in annual sales up to \$100 million pesos in annual sales. - As relates to Medium-sized companies: It applies to the commerce, industrial and service sectors; in the case of the 	Term	http://www.chihuahua.gob.mx/atach2/anexo/anexo_29-2020_172a_reunion_extraordinaria_del_comite_tecnico_de_fideapech.pdf



			<p>commerce sector, the company must have 31 to 100 employees and from \$100.01 million pesos in annual sales up to \$200 million pesos in annual sales; in the case of the service sector, the company must have 51 to 100 employees and from \$100.01 million pesos in annual sales up to \$200 million pesos in annual sales; in the case of the industrial sector, the company must have 51 to 250 employees and from \$100.01 million pesos in annual sales up to \$200 million pesos in annual sales.</p> <p>For all of the foregoing, loans are offered for: working capital, supplies, merchandise, physical facilities, acquisition of productive fixed assets, payment of payroll and basic services.</p>		
		04/18/2020	<p>Guidelines for the application of the Emerging Program to Support Micro, Small and Medium-sized Companies, establishes several requirements, periods, amounts, terms, among others and that vary depending on each applicant.</p>	Term	http://www.chihuahua.gob.mx/atac/h2/anexo/anexo_32-2020_lineamientos_de_apoyos_alimentarios.pdf
		04//29/2020	<p>Offering administrative relief to taxpayers, for compliance with their tax obligations, regarding payment of fees for annual renewal of operating license in businesses selling, supplying or consuming alcoholic beverages in closed and open containers.</p>	From May 1 to July 31, 2020	http://www.chihuahua.gob.mx/atac/h2/periodicos/po035_2020.pdf



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State	Source	Issued	Description	Valid through	Link
			Extension for the payment of such fees: as of May 1, 2020, and until July 31, 2020.		
CIUDAD DE MÉXICO	OFFICIAL STATE GAZETTE	03/20/2020	<ul style="list-style-type: none"> - The deadlines for compliance with tax obligations under the Tax Code of Mexico City are extended until April 30, 2020, which obligations consist of filing returns and making payments that are due during the month of April 2020. - The deadline for subsidizing the Vehicle Ownership or Use Tax is extended to April 30, 2020. 	Until April 30, 2020	https://data.consejeria.cdmx.gob.mx/portal_old/uploads/gacetas/182dba042c9d9530ccac4e8d99f81f73.pdf
State	Source	Issued	Description	Valid through	Link
COAHUILA	OFFICIAL COMMUNICATION	03/25/2020	<ul style="list-style-type: none"> • The 5% discount on Property Tax was extended through June 30, 2020 (the discount originally ended on March 31, 2020). • 30% discount on the Commercial Activities Tax, Cleaning Services Tax and Transit and Transportation Services Tax. • 80% discount on Taxes on the Issuance of Licenses, Permits, Authorizations and Environmental Control Services (including vehicle verification). • 40% discount on the Public Roads Use Tax. • 50% discount on advertising licenses and operating licenses for 2020. <p>One peso charge for the receipt of late surcharges per year in regards to garbage collection, commercial activity tax, markets, transit services and items relating to</p>	Term	https://saltillo.gob.mx/wp-content/uploads/2020/03/cabildo-26-03-2020.jpeg



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State	Source	Issued	Description	Valid through	Link
COLIMA	OFFICIAL STATE JOURNAL	03/30/2020	<p>establishments that sell alcoholic beverages, as well as for Real Estate Acquisition Taxes, administrative and tax sanctions, Property Taxes, services for Taxes on Entertainment Shows, Wastewater Sanitation Services, for the issuance of advertising licenses for the placement and use of advertisements and advertising posters and for public roads use taxes.</p> <ul style="list-style-type: none">• The aforementioned tax incentives will apply only to charges incurred during fiscal year 2020, with the exception of the late surcharges for prior years, and will be in effect until June 30, 2020. <p>• The deadline for the payment of Vehicle Ownership or Use Tax is extended through July 31, 2020, with the exception of those for new or imported vehicles;</p> <p>• The deadline for the annual renewal of the fiscal decal is extended through Friday, July 31, 2020;</p> <p>• 100% of the Payroll Taxes due for the months of March, April and May 2020 are waived for taxpayers with one to ten employees. If such is not the case, the deadline for the payment of such taxes is extended to the second semester of 2020 without incurring any fines, late surcharges, or without being required by the competent authority;</p> <p>• 100% of the Hotel Taxes are waived for those taxpayers who provide such service in the State.</p>	Term	http://www.periodicooficial.colimab.mx/p/30032020/p20033003.pdf



State	Source	Issued	Description	Valid through	Link
DURANGO	OFFICIAL STATE JOURNAL	03/24/2020	<ul style="list-style-type: none"> • 50% exemption on Payroll Tax. • 5% discount on all state transactions. • Extension of deadlines for payments relating to tax agreements and/or state fees. • Strengthening of financing programs operated by the Secretary of Economic Development 	From March 25, 2020 to April 30, 2020 (The 04/02/2020 decree modified the period of valid by 12 weeks)	http://secretariage.neral.durango.gob.mx/wp-content/uploads/sites/40/2020/03/8-Ext-24-de-Marzo-del-2020.pdf
		04/02/2020	<p>Amendments to the decree dated 03/24/2020</p> <ul style="list-style-type: none"> - Additional subsidy of 5% on all payments of taxes and fees that are processed through the Durango Digital platform and the online payment system of the Secretary of Finance and Administration, and extension of the deadline for the 5% discount on vehicle license plate fees, belonging to companies or individuals, until April 30, 2020, through the Durango Digital platform or the multipayment centers of the Secretary of Finance. - The 12 weeks term set forth in the decree dated 03/24/2020 is reduced; therefore, it will be valid until April 30, 2020. 		http://secretariage.neral.durango.gob.mx/wp-content/uploads/sites/40/2020/04/27.pdf
		04/30/2020	- Exemption for the payment of Hotel Tax accruing in April, May and June 2020.	Term	http://secretariage.neral.durango.gob.mx/wp-content/uploads/sites/40/2020/05/no



State	Source	Issued	Description	Valid through	Link
					.-35-30-de-abril-de-2020.pdf
ESTADO DE MÉXICO	OFFICIAL STATE JOURNAL	03/20/2020	- An extension until June 30, 2020 is granted for the endorsement of license plates, to the annual permit for transportation of private cargo.	Term	https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/files/pdf/gct/2020/mar202.pdf
	SOCIAL MEDIA	03/25/2020	Support measures published on social media networks by Alfredo del Mazo, Governor of the State of Mexico. <ul style="list-style-type: none">• \$300 million pesos for farmers for the purchase of supplies, equipment, fertilizer and products for self-consumption.• \$200 million pesos for productive projects, micro loans at an interest rate of zero and with a grace period of four months• Line of credit for \$300 million pesos to finance small and medium-sized companies.	Term	https://twitter.com/alfredodelmazo/status/1242881003619667968
	OFFICIAL STATE JOURNAL	03/26/2020	•50% discount on Payroll Tax during the month of April for companies with up to 50 employees.	Term	https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/files/pdf/gct/2020/mar262.pdf



		05/04/2020	<p>PayRoll Tax</p> <ul style="list-style-type: none"> - 50% subsidy on the total payroll tax incurred in May 2020. - Such applies only to taxpayers with up to 50 employees through March 31, 2020, so long as they do not decrease their workforce. - It must be paid no later than June 10, 2020. - Taxpayers with 51 to 100 employees through March 31, 2020 will be able to file their corresponding report and payment the payroll tax, incurred during April and May 2020, by no later than July 10 and August 10, respectively. <p>Hotel Tax</p> <ul style="list-style-type: none"> - Forgiveness of hotel tax, incurred during April, May, June and July of 2020. 	Term	https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/pdf/gct/2020/may042.pdf
State	Source	Issued	Description	Valid through	Link
GUANAJUATO	OFFICIAL STATE JOURNAL	03/27/2020	<ul style="list-style-type: none"> - The deadline for the vehicle license plates and vehicle registration cards is extended; - Benefits relating to Payroll Tax; - Discounts for vehicle license plate fees and vehicle registration card fees; - The time period to conduct the 2020 Metal License Plate Exchange Program is amended; consequently, no fines will be imposed, due to the extemporaneous process or exchange, as of September 1 of this fiscal year. 	Term	http://periodico.guanajuato.gob.mx/downloadfile?dir=anio_2020&file=PO%2063%204ta%20Parte_20200328_0029_6.pdf



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		03/31/2020	<ul style="list-style-type: none"> - An extension is granted for compliance with mandatory vehicle inspections for vehicles with license plates ending in 7 and 8, 3 and 4, as well as 1 and 2, corresponding to the months February - March, March - April and April - May, so that they may comply during the last period of the first semester of 2020, without incurring the corresponding sanctions. - Thirty calendar days from April 20, 2020 are given for the performance of vehicle inspections on vehicles registered in the State that change license plates, are new or are being registered for the first time in the State. - The issuance and replacement of the certificate and exempt vehicle verification badge is suspended during the time period from March 27 to April 19, 2020. - The replacement and inspection of badges Double Zero, Zero, One and Two are suspended during the time period from March 27 to April 19, 2020. - The operations of vehicle inspection centers and authorized testing centers are suspended during the time period from March 30 to April 19, 2020. - The sale and replacement due to failure of origin of certificates and verification badges are suspended during the time period from March 30 to April 19, 2020. 	Term	http://periodico.guanajuato.gob.mx/downloadfile?dir=anio_2020&file=PO%2065%203ra%20Parte_20200331_1712_18.pdf
		04/27/2020	<p>Operating Standards for “My business continues” program, for fiscal year 2020</p> <p>The following are the general terms of the loan:</p>	Term	http://periodico.guanajuato.gob.mx/downloadfile?dir



			<ul style="list-style-type: none">- Principal: From \$500,001.00 pesos to \$2,000,000.00 pesos- Term: 36 months with a grace period of 7 months (which will be included in the total loan term).- Annual interest rate of 5.0% of the outstanding balance; annual default interest rate of 14.0%, to be applied on the unpaid balance due. <p>Terms and conditions are set forth in said operating standards.</p> <p>-----</p> <p>Operating Standards for “My payroll continues” program, for fiscal year 2020</p> <p>The loan will be a working capital loan. The purpose of the loan will be for the payment of the employee wages. The following are the general terms of the loan:</p> <ul style="list-style-type: none">- Principal: From \$500,001.00 pesos to \$2,000,000.00 pesos The principal amount of the loan will be determined by the average payroll tax payment for the months of November 2019, February and March 2020; such amount shall not exceed the equivalent of 3 months of payroll cost.- Term: 36 months with a grace period of 7 months (which will be included in the total loan term).- Annual interest rate of 5.0% of the outstanding balance; annual default interest rate of 14.0%, to be applied on the unpaid balance due.		=anio 2020&file=PO%2084%203ra%20Parte_20200428_0101_4.pdf
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State	Source	Issued	Description	Valid through	Link
			Terms and conditions are set forth in said operating standards.		
GUERRERO	OFFICIAL STATE JOURNAL	03/30/2020	<ul style="list-style-type: none"> - 50% stimulus is granted on Payroll Taxes during the months of March and April 2020, an extension is also granted for the filing of monthly returns for said months, as well as for additional taxes. - The term for the Tax Incentives on the Tax on Ownership of Vehicle Control Rights of Private and Public Transportation Services, is extended to June 30, 2020. - The commencement of the authority to conduct state tax inspections on the state economic sector is suspended during the months of March and April. - Availability of sixty million pesos for soft loans to support micro, small and medium-size companies through NAFIN and Commercial Banking. 	Term	http://periodicooficial.guerrero.gob.mx/wp-content/uploads/2020/04/Periodico-Edicio%CC%81n-Extraordinario-30-Marzo-2020.pdf
State	Source	Issued	Description	Valid through	Link
HIDALGO	OFFICIAL STATE JOURNAL	03/26/2020	<ul style="list-style-type: none"> - 50% exemption on Payroll Tax for private sector taxpayers with respect to Payroll Tax obligations in the amount of \$0.01 MXP to \$500,000.00 MXP, using the period of February 2020 as a reference. - 5% exemption on Payroll Tax for private sector taxpayers with respect to Payroll Tax obligations greater than \$500,000.00 MXP, using the period of February 2020 as a reference. 	Term	http://periodico.hidalgo.gob.mx/?p=37142



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			<ul style="list-style-type: none">- Acts of authority relating to inspections of State Taxes, as well as deadlines and time periods set forth in state tax provisions, are suspended, with the exception of those relating to the filing and payment of taxes.- With respect to registration in the Department of Public Finances State Taxpayer Registry, taxpayers who are required to register in the months of March or April 2020, may do so in May 2020.		
State	Source	Issued	Description	Valid through	Link
JALISCO	OFFICIAL STATE JOURNAL	03/24/2020	<ul style="list-style-type: none">- The Jalisco COVID-19 Plan was created, which will earmark \$1,000,000,000.00 MXP (one billion pesos), of which, \$450,000,000.00 MXP will go to micro and small companies, so that they can keep their employees employed.	Term	https://periodicooficial.jalisco.gob.mx/sites/periodicooficial.jalisco.gob.mx/files/03-24-20-iv.pdf
State	Source	Issued	Description	Valid through	Link
MICHOACÁN	OFFICIAL STATE JOURNAL	03/26/2020	<ul style="list-style-type: none">- No penalties or surcharges will be charged for the late payment of local taxes, with the exception of the payroll tax; likewise, in terms of fees, no penalties or surcharges will be incurred until November 30, 2020.- Agreed installments with respect to tax credits and state tax are deferred with respect to agreements entered into prior to March or during the months of April, May and June 2020, so that such taxpayers can may have until November 2020 to pay them.	From March 17, 2020 to November 30,2020	http://www.periodicooficial.michoacan.gob.mx/download/2020/marzo/26/7a-7620.pdf



		04/06/2020	<p>Amendment to the conditions of the Payroll Tax Stimulus for Personal Services Provided Under the Direction and Dependence of an Employer</p> <p>100% payroll tax subsidy for the months of March, April and May for restaurants, hotels, spas and travel agencies with up to 50 employees, who do not reduce their workforce during the emergency.</p> <p>Beginning in April, said subsidy will extend to all the taxpayers subject to that tax. Likewise, the 100% payroll tax subsidy will extend to those taxes incurred in June and July 2020, as long as the taxpayer maintains its workforce during the health emergency and complies with the following requirements:</p> <ul style="list-style-type: none">- Stays current with its payroll tax obligations- Timely files the provisional reports during the months subject to the subsidy and calculate the amount of said tax.	The day following its publication: April 7, 2020	http://www.periodicooficial.michoacan.gob.mx/download/2020/abril/6/8a-8320.pdf
		04/16/2020	<p>Operating Standards for accessing the Payroll Tax subsidy.</p> <p>- Beginning April 17, 2020, the electronic funds transfers will be enabled so that taxpayers may receive the subsidies set forth in the Decree and the Amendment thereto</p> <p>Brief summary of the requirements:</p> <ul style="list-style-type: none">- Make the payment for the total amount due for the correspondent month.	Term	http://www.periodicooficial.michoacan.gob.mx/download/2020/abril/16/7a-9120.pdf



			<ul style="list-style-type: none">- Access to the Secretary of Finance portal: http://sfa.michoacan.gob.mx/nomina12/ini_nomina.php <p>Send proof of payment for validation by the Secretary of Finance.</p> <ul style="list-style-type: none">- Then select the option “Apply Subsidy”.- Companies must provide information such as its corporate name, fiscal domicile, Mexican taxpayer identification number (RFC), among other information.- The Secretary of Finance will process the corresponding refunds.- Beginning on the 17th of each month, the Secretary of Finance will have a period of 20 calendar days in which to pay the refunds corresponding to the prior, assuming that it has been provided with complete information and documentation.		
	OFFICIAL STATE WEBSITE	Without a date of issuance	Michoacán Emerging Plan <ul style="list-style-type: none">- Emerging Economic Fund of 1000 million pesos.- Several loans are established for micro businesses and small businesses, in the principal amount of up to \$50,000. pesos- Terms and conditions are set forth in the portal of said plan	Term	http://www.planemergentemichoacan.com/



State	Source	Issued	Description	Valid through	Link
MORELOS	OFFICIAL STATE JOURNAL	03/25/2020	- Secretary of Sustainable Development. Authorizes extension of deadlines for verification of different vehicles.	Term	http://periodico.morelos.gob.mx/periodicos/2020/5799.pdf
		03/27/2020	- State of Morelos. Grants various tax benefits to taxpayers. (Taxes on: Expenditures for Remuneration to Personal Work; Provision of Lodging Services; among others.)	Term	http://periodico.morelos.gob.mx/periodicos/2020/5800.pdf
	OFFICIAL STATE WEBSITE	04/06/2020	- Loans to micro and small companies in the commercial and industrial sectors, which may be used for salaries and wages as well as for payments of rent, gas, electricity and telecommunication. Terms and conditions.	Term	https://morelos.gob.mx/?q=prensa/nota/presenta-sdeyt-programa-emergente-de-financiamiento-por-covid-19
	OFFICIAL STATE JOURNAL	04/15/2020	- Economic Development and Labor Secretary: The Operating Standards for the Solidarity Financing Programs and Preferential Interest Rates are established (direct support for investment and business)	Term	http://periodico.morelos.gob.mx/periodicos/2020/5808.pdf
		04/24/2020	- 100% subsidy on the Acquisition Tax for Used Motor Vehicles incurred in or prior to fiscal year 2020. - Valid from May to August	Term	http://periodico.morelos.gob.mx/periodicos/2020/5814.pdf



			Among other subsidies related to the payment of fees for public transportation services.		
	OFFICIAL STATE WEBSITE	04/28/2020	<p>A budget of \$5,500,000.00 pesos will be earmarked to support, with 20 thousand pesos per beneficiary, the payment of salaries, leases and operating expenses of micro, small and mid-sized enterprises.</p> <p>It will have a line of credit of 315 million pesos through the NAFIN and Morelos Fund for any kind of company.</p> <ul style="list-style-type: none"> - The beneficiaries will be individuals or business entities with business activities, who have operated in Morelos for at least 2 years operation in Morelos, and who have been paying payroll tax. <p>The payment term offered is up to 60 months, and the principal amounts vary from 300 thousand pesos to 2.5 million pesos per loan.</p>	Term	https://morelos.gob.mx/?q=prensa/nota/anuncia-cecilia-rodriguez-nuevos-programas-de-financiamiento-empresas-afectadas-por-el
State	Source	Issued	Description	Valid through	Link
NAYARIT	OFFICIAL STATE JOURNAL	04/01/2020	- Tax benefits for taxpayers with respect to various activities (Alcoholic beverages / Public Registry of Property and Commerce) and Taxes (Payroll / Professional Income). Terms and conditions. Various terms of effectiveness.	Term	http://periodicooficial.nayarit.gob.mx:8080/periodico/resources/archivos/A%20010420%20(03).pdf



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State	Source	Issued	Description	Valid through	Link
NUEVO LEÓN	OFFICIAL STATE JOURNAL	03/25/2020	- State Secretary of Sustainable Development. Grants a 60-sixty calendar day extension from April 30, 2020 for the filing of the Annual Operation Schedule.	Term	http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168386_000001.pdf
		04/01/2020	- State Secretary of Finance and General State Treasury. Exemption from Payroll Tax, terms and conditions for taxpayers, from April 01 to June 2020.	Term	http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168404_000001.pdf
State	Source	Issued	Description	Valid through	Link
OAXACA	OFFICIAL STATE JOURNAL	03/25/2020	- State Government. Tax incentives for Payroll and Hotel Taxes.	May 15 to May 29, 2020	https://www.oaxaca.gob.mx/wp-content/uploads/2020/03/EXT-ACDGOB-2020-03-25.pdf
	OFFICIAL STATE WEBSITE	04/07/2020	- Incentive and Support Program for Economic Stability. Forgiveness of 50% Payroll Tax for all companies, businesses and establishments, as well as total forgiveness of the Hotel Tax. Financing Fund for loans to micro and small companies. Among others.	Several terms	https://www.oaxaca.gob.mx/comunicacion/anuncia-alejandro-murat-programa-de-



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State	Source	Issued	Description	Valid through	Link
PUEBLA	OFFICIAL STATE WEBSITE	03/18/2020	- State Government. License plate replacement will start in June and the deadline for payment of vehicles control fees is extended to May.	Term	https://www.puebla.gob.mx/index.php/noticias/item/1319-anuncia-barbosa-huerta-acciones-especificas-para-contener-el-coronavirus-en-puebla
		03/31/2020	- State Government. Suspension or deferral of the charge for "Agua de Puebla Para Todos" water service to various business types, terms and conditions.	Term	https://www.puebla.gob.mx/index.php/noticias/item/1404-consolida-gobernador-beneficios-en-apoyo-de-los-poblanos



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		04/12/2020	- State Government. Announcement of Economic Reactivation Plan: Exemption, cancellation of 50% or deferment of the Payroll Tax. Exemption from Hotel Tax and Gaming, Gambling and Drawings Tax. Extension of the deadline to pay Vehicle Registration fees, for cancellation of Tenure, and replacement. Stimulation Program for SMEs. Among others.	Term	https://www.puebla.gob.mx/index.php/noticias/item/1477-presenta-barbosa-huerta-plan-de-reactivacion-economica
		04/13/2020	- State Government. Announcement of Economic Reactivation Program with focus on: Loans and Financing (MiSMEs), pre-registration through the website http://se.puebla.gob.mx/ . Stimulus Program for SMEs.	Term	https://www.puebla.gob.mx/index.php/noticias/item/1484-apoyo-a-empresas-frente-al-covid-19-incluye-garantias-para-credito
		04/23/2020	- State Government. Announcement of loans to tourism entrepreneurs (Travel agencies, restaurants, hotels, and others) through the “Solidarity Support for Entrepreneurs” program. Eligibility requirements are on the imss.gob.mx portal.	Term	https://www.puebla.gob.mx/index.php/noticias/item/1573-empresas-turisticas-poblanas-pueden-acceder-a-creditos-por-la-contingencia-sanitaria



State	Source	Issued	Description	Valid through	Link
QUERÉTARO	OFFICIAL STATE JOURNAL	04/15/2020	<p>- Payroll Tax</p> <ul style="list-style-type: none">- A deduction may be applied to the payroll tax base in accordance with applicable law, during the months of April, May and June 2020, in the amount of 125 times the Unit of Measure and Update raised per month.- Exemption from the payment of the fees for a provisional license for the sale of alcoholic beverages in closed and open containers, in a fixed location, during the months of April, May and June 2020.- Fees for licenses for storage, sale, porting and consumption of alcoholic beverages in force on the date of issuance of this Decree, may be paid during the months of July, August and September 2020, without the any late fees or surcharges.	Term	https://lasombradearteaga.segobquereparo.gob.mx/gefile.php?p1=20200430-01.pdf
		04/23/2020	<p>Hotel tax</p> <ul style="list-style-type: none">- Taxpayers will be able to file the March 2020 report no later than April 30, 2020, without incurring additional fees. <p>A fiscal stimulus is granted in the form of a loan in the amount of 100% of the rate of said tax. It will be applied on the taxes incurred during the months of March, April, May, June, July and August of Fiscal Year 2020.</p>	Term	https://lasombradearteaga.segobquereparo.gob.mx/gefile.php?p1=20200433-01.pdf



State	Source	Issued	Description	Valid through	Link
QUINTANA ROO	OFFICIAL STATE JOURNAL	03/24/2020	<p>A 20% subsidy is granted to those taxpayers who timely file and pay the following taxes in March, April and May 2020: Payroll Tax, Tax on the Free Practice of Professions and Tax on Extraction of Materials from the Soil and Subsoil. Likewise, the deadline to file returns for said taxes is extended from March, April and May 2020, to October, November and December 2020, respectively.</p> <p>The Deadlines for filing Hospitality Tax returns for the months of March, April and May 2020 are extended to October, November and December 2020, respectively.</p> <p>Regularization of Debts owed to the Drinking Water and Sewage Commission for payments due in: March, April and May 2020, no penalties / surcharges will be incurred. No interruption of service.</p> <p>Several provisions were amended by means of the Decree dated April 21, 2020.</p>	From March 24, 2020 to December 31, 2020	http://po.segob.qr.oo.gob.mx/sitiopo/Publicacion.php?Fecha=2020-03-24&Tipo=3&Numero=36
		04/07/2020	<p>- 100% subsidy in urban social housing transactions and/or those relating to the production of housing for low income families in the form of urbanized lots and/or urbanized lots with housing, insomuch as the final purchase price to be paid by the purchaser, for the home and/or lot, as the case may be, does not include more than \$500,000.00 MXP for the services provided by the State Public Registry of Property and Commerce and the Secretary of Sustainable</p>	From the date of publication: April 07, 2020	http://po.segob.qr.oo.gob.mx/sitiopo/Publicacion.php?Fecha=2020-04-07&Tipo=3&Numero=45



			<p>Urban Territorial Development, such being applicable only with respect to low income and popular housing, as relates to the following items:</p> <ul style="list-style-type: none">- By request of analysis and qualification of documents that contain recordable acts, for each act or legal matter for which a qualification must be issued within each registry folio referencing the filed document- For cancellation of preventive notices that give notice of the formalization of acts ordered by Notaries- Proof of Territorial Compatibility for the reconfiguration of lots or the subdivision of land with a surface are equal to or greater than 5,500 m2 per resulting tract- Proof of Territorial Compatibility for subdivisions or urban complexes- Proof of Territorial Compatibility for the construction of or a modification to a Condominium Regime- Proof of Territorial Compatibility in the form of a Territorial Impact Statement for housing projects with more than 15,000 m2 of construction <p>In accordance with the Guidelines that have been published for such purposes by the Secretary of Sustainable Urban Territorial Development, a validation letter is required in order to obtain said fiscal stimulus.</p>	Until December 31, 2020	
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	OFFICIAL STATE WEBSITE	04/07/2020	<ul style="list-style-type: none">- Extension of the deadline to pay and deliver automotive license plates for the protection of the health and finances of Quintana Roo families.- Extension of the stimulus time periods with respect to: occupation, alcoholic beverages, public registry, and titles issued by the Secretary of Sustainable Urban Territorial Development. - Suspension of state control actions declaration of non-business days. - Federal financing program for micro, small and medium size companies, offering loans up to \$25,000.00 pesos, for the formal and informal economic sectors of the economy. - 8,000 loans are given to micro companies as well as to small and medium companies in the formal sector. Likewise, 8,000 loans for the informal sector of the economy. - Support programs: State Program offering Financing to Entrepreneurs. State Program offering Financing to Artesanal Activities. Extension of the Stimulus Program to companies, arranged through Nacional Financiera, to offer loans with lines of credit for up to \$221,000,000.00 pesos - Loans to entrepreneurs (SEDE, Bolsa \$5 millions of pesos), loans are offered to entrepreneurs from the state for up to up to \$10,000 pesos, with an interest rate of 1% monthly.	Term	https://qroo.gob.mx/portal/wp-content/uploads/2020/04/Plan-Emergente-COVID19.pdf
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			- Various forms of assistance with respect to water, gas and electricity services.		
	OFFICIAL STATE JOURNAL	04/21/2020	<p>Amendments to the decree dated on 03/24/2020</p> <p>- Payroll Tax (April and May, 2020)</p> <ul style="list-style-type: none"> • 100% subsidy on the payment of payroll tax, for those taxpayers that have 1 to 50 employees, and that maintain the same average number of employees reported for the months of January - March, 2020 • 50% subsidy on the payment of payroll tax, for those taxpayers that have 51 or more employees, and that maintain the same average number of employees reported for the months of January - March, 2020 <p>Tax on the Free Practice of Professions and Tax on Real Estate Sales (April and May, 2020)</p> <ul style="list-style-type: none"> • 100% subsidy on the payment of such taxes. <p>Tax on Extraction of Materials from the Soil and Subsoil (April and May, 2020)</p> <ul style="list-style-type: none"> • 20% subsidy on the payment of said tax. • 	From April 21, 2020 to December 31, 2020	http://po.segob.gob.mx/sitiopo/Publicacion.php?Fecha=2020-04-21&Tipo=3&Numero=51
			Amendment to the decree dated 12/27/2019 , in which several fiscal stimuli were granted for fiscal year 2020.	Term	



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			<p>Vehicle Ownership or Use Tax, regarding concessionaires who rent vehicles without drivers.</p> <ul style="list-style-type: none"> - Fiscal stimulus of 100% on the payment of said tax, including surcharges and updates. 		
	OFFICIAL STATE WEBSITE	04/29/2020	<p>Quintana Roo's Governor announced that the state had entered into an agreement with BANORTE, for it to grant several simple loans from \$300,000.00 pesos to \$3,000,000.00 pesos, with an initiation fee of practically 0% absorbed by the same financial institution, and a grace period of 6 months without principal payments and the interest is covered by the State Government.</p>	Term	https://qroo.gob.mx/portal/proteger-el-empleo-y-fortalecer-el-capital-empresarial-permitira-avanzar-juntos-en-la-recuperacion-economica-carlos-joaquin/
State	Source	Issued	Description	Valid through	Link
SAN LUIS POTOSÍ	OFFICIAL STATE JOURNAL	04/01/2020	<p>- Payroll Tax</p> <p>A 100% stimulus is granted on the total Payroll Tax for said months:</p> <ol style="list-style-type: none"> 1. Taxpayers with up to 50 employees. 2. Taxpayers in the public transport service, regardless of the number of employees, as long as they retain at least 90% of their workforce. <p>The payment deadline is extended until July 15, 2020</p>	From April 01 to June 30, 2020	http://apps.slp.gob.mx/po/PDF/2020/ADM/MARZO/SLP%20ACUERDO%20ADMINISTRATIVO%20ESTABLECE%20ESTIMULOS%20FISCALES%20Y%20ADMINIS



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			<p>- Hotel Tax</p> <p>A 100% stimulus is granted on the total Hotel Tax for said months:</p> <p>- Tax on the Acquisition of Used Motor Vehicles A 100% stimulus is granted on the total amount of the tax for said months:</p> <p>- Motor vehicle registration fees The deadline for the payment of motor vehicle registration fees is extended until June 30, 2020</p> <ul style="list-style-type: none"> - Suspension of inspections and payment of state contributions from April 1, 2020 to June 30, 2020. 		<p>TRATIVOS%20COVID-19%20(01-ABR-2020).pdf</p>
	OFFICIAL STATE WEBSITE	04/07/2020	<p>Payroll Tax</p> <ul style="list-style-type: none"> - A 100% stimulus is granted on the total Payroll Taxes incurred from March through June 2020, as long as the taxpayer maintains 90% of its workforce. - The payment deadline is extended until July 15, 2020 for payroll taxes incurred from March through June 2020. <p>Hotel Tax</p> <ul style="list-style-type: none"> - A 100% stimulus is granted on the total Hotel Tax incurred in April, May and June 2020. <p>Change in motor vehicle ownership</p> <ul style="list-style-type: none"> - A 100% stimulus is granted on the total Acquisition Tax for Used Motor Vehicles, in favor taxpayers from which 	Term	<p>https://slp.gob.mx/sitionuevo/Paginas/Noticias/2020/ABRIL%202020/070420/Secretar%C3%ADa-de-Finanzas-da-a-conocer-las-reglas-de-aplicaci%C3%B3n-de-est%C3%ADmulos-fiscales.aspx</p>



			<p>such tax is due and payable during April, May and June 2020</p> <p>Motor vehicle registration</p> <ul style="list-style-type: none">- The deadline for the payment of motor vehicle registration fees is extended until June 30, 2020- A 20% stimulus is granted to taxpayers who pay these fees electronically during the current fiscal year <p>State contributions</p> <ul style="list-style-type: none">- Proceedings to control and enforce payments to the state are suspended, as are labor inspection procedures conducted by state authorities from April 1 through June 30, 2020.		
		04/29/2020	<p>The State Government, through the Secretary of Economic Development (SEDECO), Secretary of Finance (SEFIN) and Financing System for the State's Development (SIFIDE), launched a loan program for entrepreneurs, and micro, small and medium-sized enterprises (MiSMEs), with loans ranging from \$10,000.00 pesos to \$20,000,000.00 pesos, with interest rates from 0 to 13.9 percent.</p> <p>Micro businesses</p> <ul style="list-style-type: none">- Loans of up to \$50,000.00 pesos- Interest rate of 6%, which can be reduced during the first year to 4% for prompt payment and through subsidy.	Term	https://slp.gob.mx/sitionuevo/Paginas/Noticias/2020/ABRIL%202020/290420/Gobierno-del-Estado-ampl%C3%ADa-esquemas-de-financiamiento-para-emprendedores-y-MIPYMES.aspx



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			<ul style="list-style-type: none"> - This loan requires a pledge of collateral and it allows a payment term of 12 months, which can be extended. <p>Small businesses</p> <ul style="list-style-type: none"> - Loans of up to \$150,000.00 pesos - Interest rate of 16%, which can be reduced due to prompt payments during the first year, to 4% through subsidy. - The payment term is up to 48 months. - This loan requires a pledge of collateral or mortgage. <p>Among others.</p>		
State	Source	Issued	Description	Valid through	Link
SINALOA	OFFICIAL STATE WEBSITE	03/20/2020	- 50 million pesos in liabilities will be paid to State Government builders and suppliers. Fosin Network loans ranging from \$5,000 to \$300,000 MXP will be offered to small companies to remain open and maintain their workforce.	Term	https://sinaloa.gob.mx/noticias/se-pagara-hoy-50-mdp-a-construtores-y-proveedores-para-liquidar-pasivos-anuncia-quirino#sthash.FKmpahRb.dpbs
			- Support in the form of loans from the Fosin Network will be offered to businesspersons in the Culiacán restaurant	Term	https://sinaloa.gob.mx/noticias/quirino-ofrecio-



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			industry, so that they can bear this temporary situation more comfortably.		creditos-de-la-red-fosin-restaurantes-ante-bajas-ventas-por-el-coronavirus#sthash.TYgD95O6.dpbs
		Without an issued date	<p>Fosin Emergency Program “Covid-19” Aimed at formal micro, small and medium-sized companies in the industrial, commerce and service sectors of the 18 municipalities of the state. The program consists of:</p> <ul style="list-style-type: none"> - Loans from 5 to 25 thousand pesos at an interest rate of 3% (without a guarantor, unsecured; flexibility in credit bureau). - Loans from 26 to 50 thousand pesos at an interest rate of 6% (unsecured; flexibility in credit bureau). - 3-month grace period. - Payment term of up to 24 months. 	Term	https://redfosin.com.mx/programas/
		05/04/2020	- 75% discount on the payment of fines, fees and expenses.	Term	https://sinaloa.gob.mx/noticias/quirino-anuncia-tres-medidas-inmediatas-para-contener-el-covid19#sthash.6



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State	Source	Issued	Description	Valid through	Link
					11A4Fwh.etnAD8E1.dpbs
SONORA	OFFICIAL STATE JOURNAL	03/26/2020	<ul style="list-style-type: none"> - Payroll Tax <ul style="list-style-type: none"> - 50% payroll tax credit for those with 1 to 50 employees, for each month of the health emergency - Hotel Tax <ul style="list-style-type: none"> - 100% hotel tax credit for each month of the health emergency - Public Registry of Property and Commerce Services Fees For filing fees for registration of residences <ul style="list-style-type: none"> - 50% payroll tax credit against the fees arising from the services provided during the health emergency. - Fees for Issuance, Renovation and Exchange of Alcohol Licenses <ul style="list-style-type: none"> - Payment deadline is extended to June 30, 2020 - Vehicle Fees <ul style="list-style-type: none"> - Payment deadline is extended to April 30, 2020 	Term	http://www.boletinoficial.sonora.gob.mx/boletin/imagenes/boletinesPdf/2020/03/2020CCV25III.pdf
	OFFICIAL STATE WEBSITE	Without an issued date	<p>Emergency Loan Program because of COVID-19, directed to micro and small companies.</p> <ul style="list-style-type: none"> - It is integrated for the next amounts <ul style="list-style-type: none"> - Self-employed: \$10,000 - 1 to 10 employees: \$10,000 pesos - 11 to 50 employees: \$50,000pesos 	Until 36 months, including 6 months of	http://fideson.gob.mx/SitioPublico/identifica_emergente1.php



			<ul style="list-style-type: none"> - The program is going to support such companies with an age of at least 3 months of operations. - To obtain such benefits, a request must be filed, and accomplish certain formal requirements. 	<p>grace in capital.</p>	
		05/04/2020	<p>The Secretary of the Treasury announces several tax benefit programs during May 2020.</p> <p>Revalidation 2020</p> <ul style="list-style-type: none"> - Extension to May 31 - 10% discount on 2020 Revalidation payments made by internet, through the official portal hacienda.sonora.gob.mx <p>Surcharges on vehicle debts</p> <ul style="list-style-type: none"> - 100% discount on the late payment of vehicle debts for fiscal year 2019 and prior years. - 100% discount on surcharges for existing state agreements. <p>Payroll Tax, Hotel Tax</p> <ul style="list-style-type: none"> - 100% discount on the surcharges for payment of said taxes. <p>Among others</p>	<p>Term</p>	<p>https://www.sonora.gob.mx/acciones/noticias/anuncia-secretaria-de-hacienda-diversos-apoyos-fiscales-durante-mayo.html</p>



State	Source	Issued	Description	Valid through	Link
TABASCO	OFFICIAL STATE WEBSITE	04/17/2020	<ul style="list-style-type: none">- Agreement with the Federal Energy Commission (CFE) so that during this stage the state government will subsidize 50% of the bimonthly consumption of 144,752 users, that have maintained usage of up to 450 kilowatts.- Several incentives will be granted to Small and Medium-sized Companies, as an initiative for entrepreneur businesses (it has not been specified which ones)- The public works will continue generating jobs; once the health contingency is over, a second stage will be activated to attend to the economic emergency.	Term	https://tabasco.gob.mx/noticias/anuncia-adan-augusto-medidas-economicas-para-enfrentar-emergencia-sanitaria
State	Source	Issued	Description	Valid through	Link
TAMAULIPAS	OFFICIAL STATE WEBSITE	04/03/2020	<ul style="list-style-type: none">- An agreement will be formalized with the Municipal Drinking Water and Sewage Commission (COMAPA) to subsidize the payment of the drinking water service, during the months of April and May to those users that are in current with their payments; in addition, their monthly consumption has to be at least by 5 cubic meters.- To safeguard the investments of the microentrepreneurs of Tamaulipas that have been benefited through the Investment Programs of Tamaulipas, the loan payment will	Term	https://www.tamaulipas.gob.mx/2020/04/anuncia-gobernador-acciones-para-amortiguar-el-impacto-negativo-del-covid-19/



			<p>be postponed to the next 90 calendar days, without this to generate recharges or past-due interests.</p> <ul style="list-style-type: none">- A fund of 60 million pesos will be destined to support more than 20 thousand of semi-fixed merchants of the state- It will be deferred the payment of the Payroll tax of 3%, related to the months of April and May, to all the companies of Tamaulipas that have registered less than 20 workers during the first trimester of the year.		
	OFFICIAL STATE JOURNAL	04/16/2020	<p>100% subsidy on the payment of motor vehicle registration fees, including fines, late fees, surcharges, execution costs and collection, due in relation to non-payment, for fiscal years prior to and including 2018:</p> <ul style="list-style-type: none">- Taxpayers who own 2005 model vehicles and models from prior years and who prove their legal presence in the country- Taxpayers who own 2005 model vehicles and models from prior years that are not in circulation and who prove their legal presence in the country.- Taxpayers who have sold their 2005 model vehicles and models from prior years, who prove their legal presence in the country, and whose vehicles are still listed on the State Vehicle Register. <p>- Several requirements are established to obtain such benefits in each of the aforementioned situations.</p>	From April 17, 2020 to December 31, 2020	http://po.tamaulipas.gob.mx/wp-content/uploads/2020/04/cxlv-47-160420F.pdf



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		04/21/2020	<p>- The entire amount of the Payroll Tax incurred for the months of April and May 2020 is authorized for taxpayers with up to 20 employees registered with the Secretary of Finance.</p> <p>- Said deferral payments must be made in 6 equal, monthly and successive payments, which must be paid during the second semester of fiscal year 2020 (July to December, 2020).</p>	From April 22, 2020 to December 31, 2020.	http://po.tamaulipas.gob.mx/wp-content/uploads/2020/04/cxlv-48-210420F.pdf
			<p>Operating Standards of the loan program called PYME TAM</p> <p>- Working capital loan. - to be used for working capital (raw materials, payment of wages, salaries and direct operating expenses, that are essential for the purpose of the company, marketing, certifications, consulting and training)</p> <p>Fixed asset loan. – for investment in fixed assets (furniture, equipment, machinery, transfer of technology or the construction of material works necessary for the development of the borrower's company)</p> <p>The loans granted will be in the minimum principal amount of \$25,000.00 pesos and up to the maximum principal amount of \$250,000.00 pesos.</p>	Term	



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State	Source	Issued	Description	Valid through	Link
			The terms of both loans will be 3 years (including grace periods);the grace periods for both loans will be up to 4 months.		
TLAXCALA	OFFICIAL STATE WEBSITE	Without an issued date	2-month extension for the exchange of license plates and 2020 tags.	From April 30, 2020 to June 30, 2020.	https://www.finanzastlax.gob.mx/spf/index.php/canje-de-placas-2020
	OFFICIAL STATE WEBSITE AND SOCIAL MEDIA	04/09/2020	- The payment of the 3 months of the Payroll Tax will be postponed, to be deferred from July to December, 2020. - The Hotel Tax from April to December of 2020 will be eliminated.	Term	https://comunicacion.tlaxcala.gob.mx/index.php/71-sala-de-prensa/11784-se-positivo-sobre-impuesto-sobre-nomina-anuncia-marco-mena https://twitter.com/GobTlaxcala/status/1248345735973810182
	OFFICIAL STATE WEBSITE	04/21/2020	Decree for the Defense of Employment and the Productive Sector	Term	https://comunicacion.tlaxcala.gob.mx/index.php/71-sala-de-



			<p>- A fund for the Protection of Employment and for the Income of Micro, Small and Medium-sized Businesses, for 50 million pesos.</p> <p>- The Macro Fund for the Integral Development of Tlaxcala (FomTlax) will grant loans of 50 thousand pesos, and it will postpone the repayment of exiting loans until August, without any surcharges.</p> <p>- Fund of 10 million pesos for the emerging support of the tourism</p> <p>- Fund of Tlaxcala's government with NAFIN for business and merchants, which will be up to 20 million pesos for bank loans, with a NAFIN guarantee.</p> <p>Among other measures.</p>		<p>prensa/11853-marco-mena-anuncia-275-mdp-para-respaldar-el-empleo-y-sector-productivo-por-covid-19</p>
	Without a date of issuance	<p>"Employment and Income Protection Program in the State of Tlaxcala, in Response to the COVID-19 health emergency"</p> <p>Loans to Micro and Medium sized enterprises</p> <p>The amount of the loan will depend on the number of existing employments:</p> <ul style="list-style-type: none"> - Self-employed: \$10,000.00 pesos - 1 to 7 employees: \$25,000.00 pesos - 8 or more employees: \$50,000.00 pesos 	Term	<p>http://fomtlax.gob.mx/pdf/Tr%C3%ADptico%20Protcci%C3%B3n%20al%20Empleo-2.pdf</p>	



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State	Source	Issued	Description	Valid through	Link
			<p>Target sectors: Agricultural, Livestock, Commercial, Industrial, Services.</p> <p>Terms and conditions are set forth in the Fomtlax portal.</p>		
VERACRUZ	OFFICIAL STATE GAZETTE	04/03/2020	<p>Payroll Taxes for March and April 2020</p> <ul style="list-style-type: none"> - Administrative accommodations are made so that taxpayers subject to such tax may comply with their tax obligations from July 1, 2020 to December 31, 2020. - For purposes of said accommodation, the taxpayers must be on the State Taxpayers Registry for purposes of registration and control of obligations; - Taxpayers must be up to date with their payroll tax obligations when they receive the benefit; - The total taxable base consists of 50 or fewer employees, and; - Taxpayers must commit to not terminate anyone without cause during the period of the emergency caused by COVID-19 	Beginning the date of publication: April 30, 2020	https://sisdti.segobver.gob.mx/siga/doc_gaceta.php?id=2743
	OFFICIAL STATE WEBSITE	Without a date of issuance	<p>“PROMOVER” program</p> <ul style="list-style-type: none"> - Financing for micro businesses - Micro company loans for \$10,000 pesos, with an interest rate of 0%, 4 months grace period, repaid in 24 monthly payments of \$416.67 pesos. 	Term	http://promover.veracruz.gob.mx/microcreditos/



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			- Several requirements to obtain such benefits are established in the official portal of the program.		
	OFFICIAL STATE GAZETTE	04/21/2020	<p>On August 07, 2019, a decree was published that granted several tax benefits to people registered in the State Registry of Taxpayers in Vehicle Matters of Public Service:</p> <ul style="list-style-type: none"> - Forgiveness of 100% Vehicle Ownership or Use Tax and its surcharges, for fiscal years 2015, 2016, 2017, 2018 and 2019. - Forgiveness of 100% updates, surcharges and fines relating to Motor Vehicle Registration Fees, for fiscal years 2015, 2016, 2017, 2018 and 2019. <p>Because of Mexico's health emergency, the term is extended to June 30, 2020. (Previously, it was until April 30, 2020)</p>	From April 30, 2020 to June 30, 2020.	https://sisdti.segovver.gob.mx/siga/doc_gaceta.php?id=2788
		04/30/2020	<p>- 100% subsidy on the Vehicle Ownership or Use Tax, renewals and surcharges incurred in May and June 2020.</p> <p>- 100% forgiveness on the renewals, surcharges and fines of the Vehicle Registration Fees, incurred from May 01 to June 30, 2020.</p> <p>Terms and conditions are set forth in said decree.</p>	Term	https://sisdti.segovver.gob.mx/siga/doc_gaceta.php?id=2800



State	Source	Issued	Description	Valid through	Link
YUCATÁN	OFFICIAL STATE JOURNAL	03/30/2020	<p>- Payroll Tax - 50% reduction - December 10, 2020 deadline for filing returns (varies in case of withholdings made in certain months)</p> <p>- Tax on Business Activities Income - 100% reduction - December 17, 2020 deadline for filing returns.</p> <p>- Professional Tax - 100% reduction - December 10, 2020 deadline for filing returns</p> <p>- Real Estate Sales Tax - 70 business days following the date of sale or the date the deed is signed (new deadline for filing returns)</p> <p>- Lotteries, Raffles, Drawings, Contests and Gambling Tax; Tax on Games and Contests - July 10, 2020 (for the month of March) and August 10, 2020 (for the month of April)</p> <p>- Pawn Shops Tax; Final Sales Tax of Alcoholic Beverages - July 17, 2020 (for the month of March) and August 17, 2020 (for the month of April)</p> <p>- Hotel Tax - 100% reduction - December 10, 2020 deadline for filing returns</p> <p>Among other tax incentives</p>	From March 30, 2020 to December 31, 2020	http://www.yucatan.gob.mx/docs/diario_oficial/diarios/2020/2020-03-30_1.pdf
		04/01/2020	<p>50% reduction in Payroll Tax, for March and April 2020; the payment of the remaining 50% can be deferred from July to December 2020</p> <p>Various financial support programs:</p> <p>- Direct employment support</p>	Beginning the day after its publication: April 02, 2020	http://www.yucatan.gob.mx/docs/diario_oficial/diarios/2020/2020-04-01_1.pdf



			<ul style="list-style-type: none"> - A two months unemployment insurance will be created for people who have lost their jobs, people who do not have permanent jobs or who are self-employed. - Support to the tourism sector and restaurants <ul style="list-style-type: none"> - various assistance is granted to various sectors - Support to the business sector <ul style="list-style-type: none"> - A 460 million pesos line of credit will be opened through the boost Yucatan program. <p>Among others</p>		
		04/03/2020	<p>State Plan to Boost the Economy, Jobs and Health</p> <ul style="list-style-type: none"> - The state government will strengthen the business sector by financing loans to support micro, small, and medium-sized companies, and provide subsidies for maintaining the workforce in the most affected sectors. - The plan is illustrative but not limitative in its timing, however, the support offered by it will be subject to the budgetary availability of each agency and entity. - Other sectors included in said plan: entrepreneurial and artisan; agricultural; tourist, hospitality, restaurant and cultural; fishing and housing, and in the social axis; people who are unemployed, underemployed or self-employed whos income has been affected; and people in vulnerable situations. 	Beginning April 06, 2020	http://www.yucatan.gob.mx/docs/diario_oficial/diarios/2020/2020-04-03_1.pdf



			<ul style="list-style-type: none"> - The plan will be in force until May 2020, unless the emergency caused by Covid-19 continues and preventive measures continue to cause damage to specific sectors of the state of Yucatan. <p>Amendment to the Operating Standards of the loan and financing program called Microyuc Emprendedores, to implement the State Plan to Boost the Economy, Jobs and Health</p> <ul style="list-style-type: none"> - Among the most relevant amendments is the offering of loans with a 0% annual ordinary interest rate for the period of April 6, 2020 to December 31, 2020. The 0% annual interest rate will last until December 31, 2020, with a fixed fee for financing of productive projects that include: working capital, giving priority to the payment of wages and salaries of existing employees. 		
		04/07/2020	<p>Amendment to the Operating Standards of the loan and financing program called Microyuc Emprendedores</p> <ul style="list-style-type: none"> - Various amendments are made in order to make the requirements of said program more flexible and easier to comply with, in light of COVID-19 Contingency. - Measures that must be followed in the event of being unable to meet said requirements are included, as well as the margin to be submitted to the Loan Evaluation and Authorization Committee of the Microyuc Entrepreneurs program in such situation. 	Beginning on the day of its publication: April 7, 2020	http://www.yucatan.gob.mx/docs/diario_oficial/diarios/2020/2020-04-07_1.pdf



State	Source	Issued	Description	Valid through	Link
ZACATECAS	OFFICIAL STATE JOURNAL	03/21/2020	<p>- Payroll tax - Discounts that vary from 30% to 100%, depending on the number of employees employed by the Company. Municipal administrations and agencies that handle drinking water are also subject to this tax.</p> <p>- Hotel Tax - As relates to hotel taxes incurred during the months of April and May respectively, a 100% stimulus on said tax to be paid in the months of May and June of this year, as applicable.</p> <p>- Additional Tax on Infrastructure - Discounts that vary from 0% to 30% on automobiles, depending on their make and model. 70% discounts for motorcycles, and 40% discounts for trailers.</p> <p>- Motor Vehicle Registration Fees - Discounts that vary from 0% to 45% on automobiles, depending on make model. 75% discounts for motorcycles and trailers.</p> <p>- Property Tax Document Registration Fees - Stimulus of 75% to 100%.</p>	From March 23, 2020 to June 30, 2020	http://periodico.zacatecas.gob.mx/vi_sualizar/d158318c-63a9-474c-ba23-b6c558659518;1.2
		04/01/2020	<p>- Stimulus Program for the Preservation of Formal Jobs It provides for the following stimuli:</p> <ul style="list-style-type: none"> - For the Self-employed: \$6,000.00 MXP - Economic entity consisting of 1 to 2 registered employees: \$6,000.00 MXP - Economic entity consisting of 3 to 5 registered employees: \$8,000.00 MXP 	Term	http://periodico.zacatecas.gob.mx/vi_sualizar/e886abe5-63f0-48ae-8b05-22a5db2b8d55;1.2



			<p>- Stimulus Program for Informal Economic Activities It provides for the following stimulus:</p> <ul style="list-style-type: none">- Lump sum electronic credit of \$4,800 MXP. <p>- Emerging Program for the Artisanal Sector It provides for the following stimuli:</p> <ul style="list-style-type: none">- Monetary transfer of up to \$20,000.00 MXP for the purchase of crafts that meet the criteria of the Matrix of Differentiation between Crafts and Handcrafts; The same program establishes the limits of support, in accordance with the artisan branch in question. <p>Other characteristics are set forth in the guidelines for the previous programs.</p>		
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