



JA Del Río

Mexico Ecological Taxes



Introduction

Mexico, in its quest to implement environmental compensation through taxes, has successfully created Ecological Taxes across the states, considering it falls within their jurisdiction. These taxes have been defined based on the specific climatic conditions of each region, allowing for the encouragement of behavioral and process changes among companies and individuals engaged in activities with a negative environmental impact in a particular area.

Furthermore, this tax burden on individuals and businesses has also been used by state governments to secure a significant source of revenue considering the current federal government's trend towards budget cuts.

Most of these new taxes created by the states, focus on:

- Emission of polluting gases.
- Disposal of solid waste and polluting wastewater into the soil and subsurface.
- Purchase of certain fuels.

States with Ecological Taxes



We can help you conduct an *analysis* of the current situation regarding green taxes in your area of interest. Please contact us at: contacto@jadelrio.com

BAJA CALIFORNIA NORTE

DURANGO

COAHUILA

ZACATECAS

NUEVO LEÓN

TAMAULIPAS

GUANAJUATO

ESTADO DE MÉXICO

QUERÉTARO

OAXACA

CAMPECHE

YUCATÁN

QUINTANA ROO

Ecological Taxes

In this guide, you will find a summarized overview of the main differences in these type of taxes for each state that has implemented some form of ecological tax, such as:

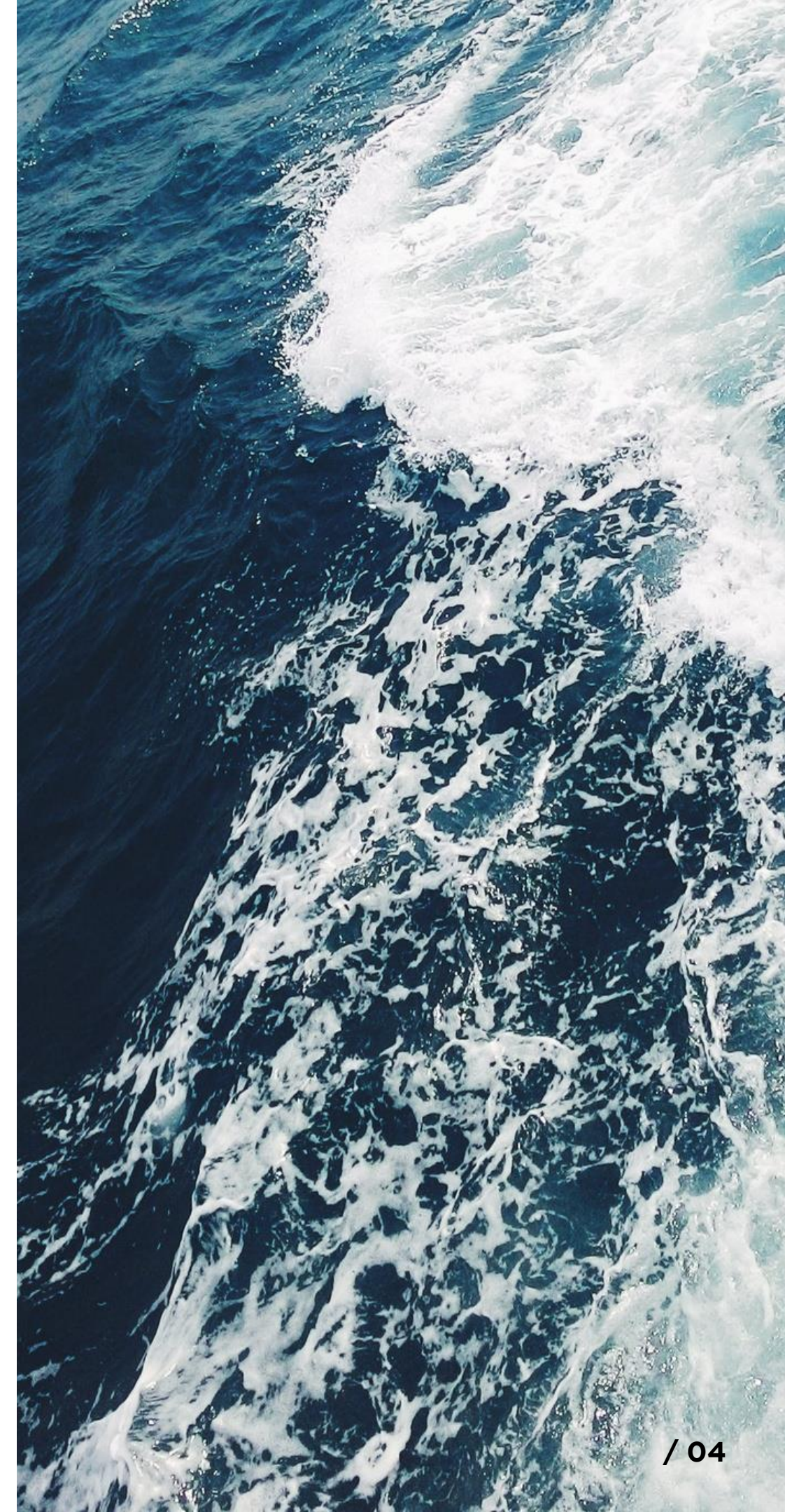
SUBJECTS:

Individuals or companies.

DIFFERENCES IN THE BASE

(ACTIVITIES *SUBJECT* TO ENVIRONMENTAL TAXES):

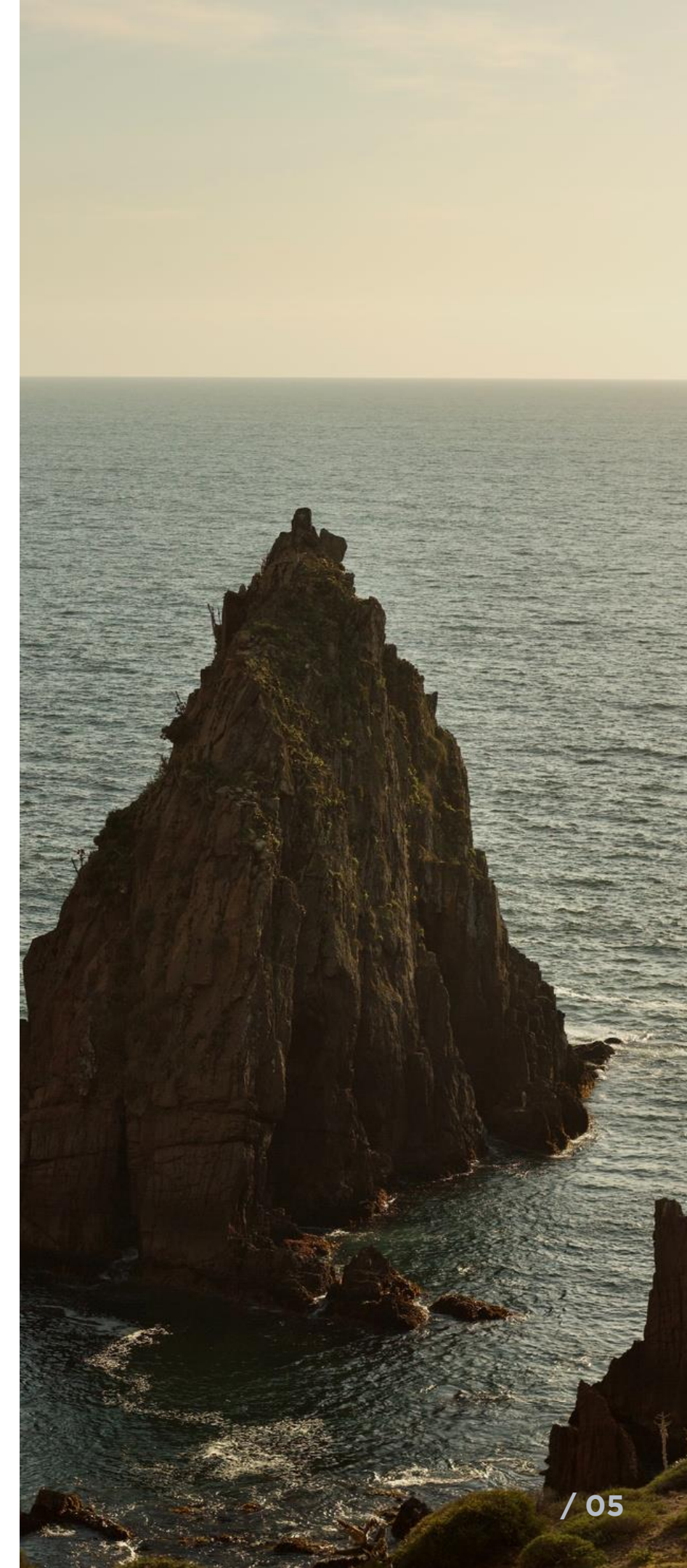
- The tax could be levied based on the emission of polluting gases into the atmosphere, soil and subsurface, water, material extraction, or the release of carbon dioxide, methane, and nitrous oxide.
- Disposal of pollutants in the water.
- Emission of organic and inorganic pollutants that are deposited, eliminated, or discharged into the soil and/or subsurface.



Baja California Norte

[go to map](#)

	EXTRACTION AND USE OF STONE MATERIALS
Subject	Individual / Business
Taxable basis	m3 extracted
Rate / Fee	4.78 MXN per m3
Entry into force	Current as of January 1st, 2024
Payment methods	Offices of the State Revenue Collection ("Oficinas de Recaudación de Ingresos Estatales" in Spanish)
Payment date	On the 5th of the following month
Comments	Minerals or substances not reserved for the Federation



Durango

[go to map](#)

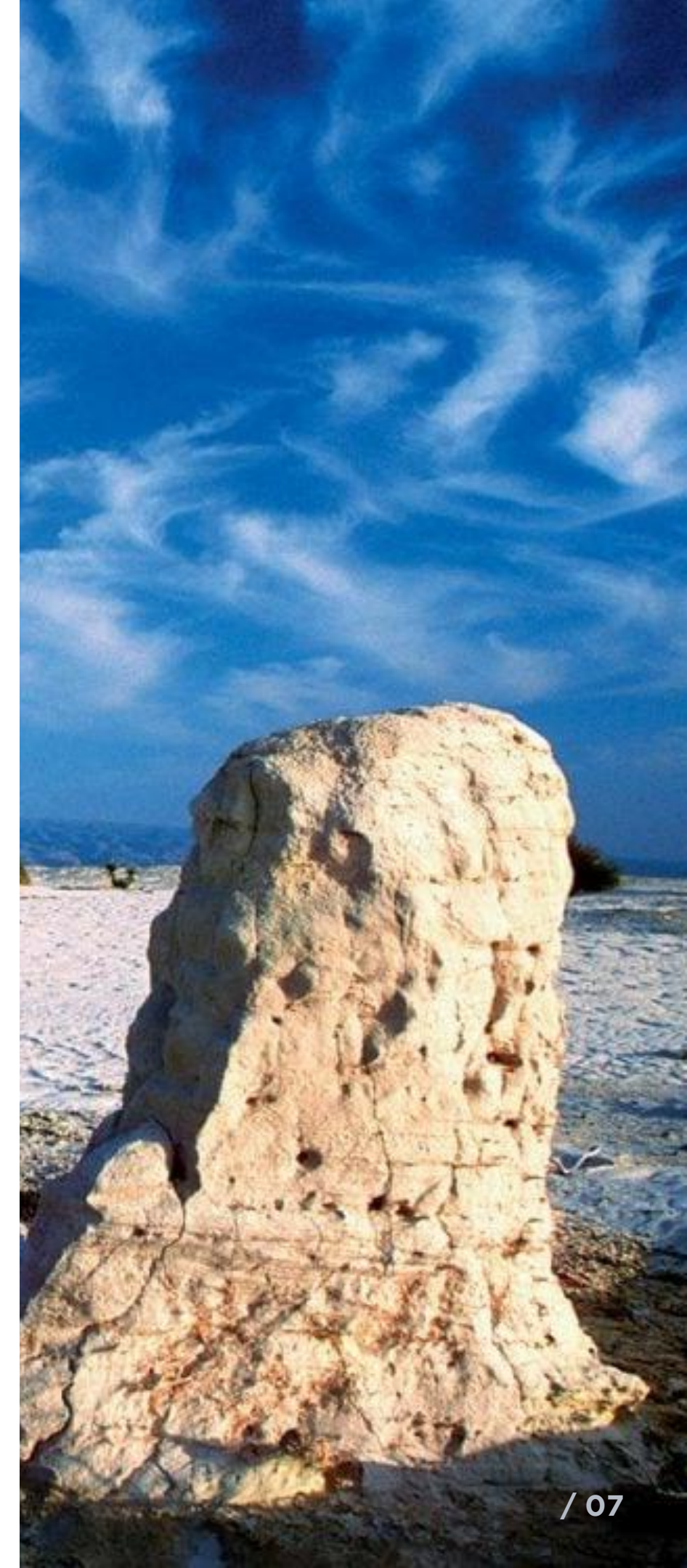
	DEPOSIT OR STORAGE OF WASTE	EMISSION OF POLLUTANTS TO THE SOIL, SUBSOIL AND WATER	EMISSION OF POLLUTING GASES IN FIXED SOURCES	EXTRACTION OF MATERIALS
Subject	Individual / Business			
Taxable basis	Tons of waste	m2 of land m3 of water	Equivalence of tons in Co2	m3
Rate / Fee	\$100 MXN per ton	\$25 MXN per each 100 m2 of land \$ 100 MXN per m3 of water	\$179 MXN per ton	Quota for each material listed
Entry into force	Current as of January 1st, 2024			
Payment methods	Revenue collection office of the ministry of Finance and Administration ("Oficina de recaudación de ingresos de la Secretaría de Hacienda y Administración" in Spanish)			
Payment date	On the 17th of the following month		On the 17th of the following month and annually in March of the following year	On the 17th of the following month
Comments			CO2, methane and nitrous oxide emissions	



Coahuila

[go to map](#)

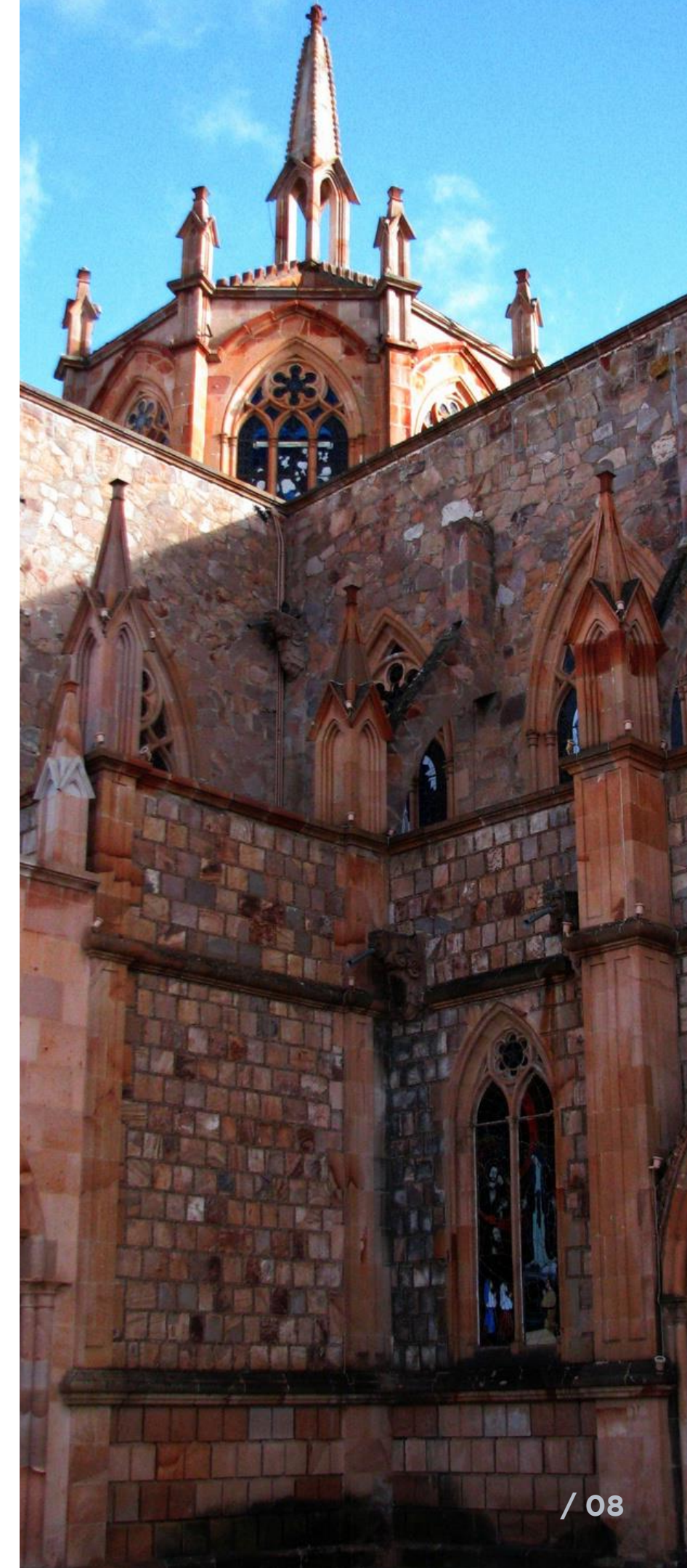
	EXTRACTION AND USE OF STONE MATERIALS
Subject	Individual / Business
Taxable basis	m3 extracted
Rate / Fee	Quotas of UMA per m3
Entry into force	Current as of January 1st, 2024
Payment methods	Offices of the State Revenue Collection (“Oficinas de Recaudación de Ingresos Estatales” in Spanish)
Payment date	On the 17th of the following month



Zacatecas

[go to map](#)

	DEPOSIT OR STORAGE OF WASTE	EMISSION OF POLLUTANTS TO THE SOIL, SUBSOIL AND WATER	EMISSION OF POLLUTING GASES IN FIXED SOURCES	EXTRACTION OF MATERIALS
Subject	Individual / Business			
Taxable basis	Tons of waste	M2 of land M3 of water	Equivalence of tons in Co2	M3
Rate / Fee	\$100 MXN per ton	\$25 MXN per each 100 m2 of land \$ 100 MXN per m3 of water	\$250 MXN per ton	Quota for each material listed
Entry into force	Current as of January 1st, 2024			
Payment methods	Revenue collection office of the ministry of Finance and Administration (“Oficina de recaudación de ingresos de la Secretaría de Hacienda y Administración” in Spanish)			
Payment date	On the 17th of the following month		On the 17th of the following month and annually in March of the following year	On the 17th of the following month
Comments			CO2, methane and nitrous oxide emissions	



Nuevo León

[go to map](#)

	POLLUTION TO THE ATMOSPHERE	EMISSION OF POLLUTANTS TO THE SOIL AND SUBSOIL	POLLUTING EMISSIONS IN WATER	EXTRACTION OF MATERIALS
Subject	Individual / Business			
Taxable basis	Exceedances of the maximum limits of polluting emissions	mg/kg	mg/m3	m3
Rate / Fee	2.79 quotes per Ton	1.1 quotes per kg x 100 m2	1.1 quotes per m3	1.5 quotes per m3
Entry into force	31 / Dec / 2027			
Payment methods	Revenue collection office of the ministry of Finance and Administration (“Oficina de recaudación de ingresos de la Secretaría de Hacienda y Administración” in Spanish)			
Payment date	On the 17th of the following month			
Comments	NOM-CI43-SEMARNAT-1993 NOM-G85-SEMARNAT-2011	NOM-138-SEMARNAT/SSA1-2012 NOM-147-SEMARNAT/SSA1-2Q04	NOM-OOI-SEMARNAT-1996	

* SEMARNAT stands for “Secretaria del medio ambiente y recursos naturales” in Spanish.



Tamaulipas

[go to map](#)

	EMISSION OF POLLUTION GASES IN FIXED SOURCES
Subject	Individual / Business
Taxable basis	Tons
Rate / Fee	8.5 UMA per conversión of gases to CO2
Payment date	On the 17th of the following month
Entry into force	Current as of January 1st, 2024
Comments	From 25,000 ton/ Registry of Emissions and Transfer of Pollutants (RETP) of the <i>Ministry of Environment and Natural Resources of the Federal Government</i> (“Secretaría de Medio Ambiente y Recursos Naturales del Gobierno Federal” in Spanish)



Guanajuato

[go to map](#)

	EMISSION OF POLLUTION GASES IN FIXED SOURCES	DEPOSIT OR STORAGE OF WASTE	EMISSION OF POLLUTANTS TO THE SOIL, SUBSOIL AND WATER
Subject	Individual / Business		
Taxable basis	Tons equivalences of Co2	Tons	M2 of land / m3 of water
Rate / Fee	\$45 MXN per ton	\$100 MXN per ton in public or private landfills	\$25 MXN per each 100 m2 / \$100 MXN per each m3 of water
Entry into force	Current as of January 1st, 2024		
Payment date	On the 22nd of the following month and annually in March of the following year		
Comments	During 2023 to 2027 there Will be tax reduction percentages form 0% to 20%		



Estado de México

[go to map](#)

	EMISSION OF POLLUTION GASES IN FIXED SOURCES	
Subject	Individual / Business	
Taxable basis	Equivalences on Co2Tons	
Rate / Fee	\$43 mxn per ton of Co2	
Payment date	On the 10th of the following month and annually in April of the following year	
Entry into force	Current as of January 1st, 2024	
Comments	Conversion of CO2	CO2 1= 1/ methane 1 = 28 CO2 / nitrous oxide 1 = 265 CO2



Querétaro

[go to map](#)

	DISPOSAL AND MANAGEMENT OF HAZARDOUS WASTE	EMISSION OF POLLUTION GASES IN FIXED SOURCES	MATERIAL EXTRACTION
Subject	Individual / Business		
Taxable basis	Tons		m3
Rate / Fee	1.25 UMA	5.6 UMA	Non metallic materials 0.2 UMA Metallic materials 0.3 UMA
Payment date	On the 22nd of the following month	Annual in the month of following the month in which the respective report was made in Pollutant Release and Transfer Registers	On the 22nd of the following month Informative return to be file in March of the following year
Entry into force	Current as of January 1st, 2024		
Comments		CO2, methane, nitrous, oxide, hydroflourocarbons, perfluorocarbons, and sulfur hexafluoride (conversion to Co2)	



Oaxaca

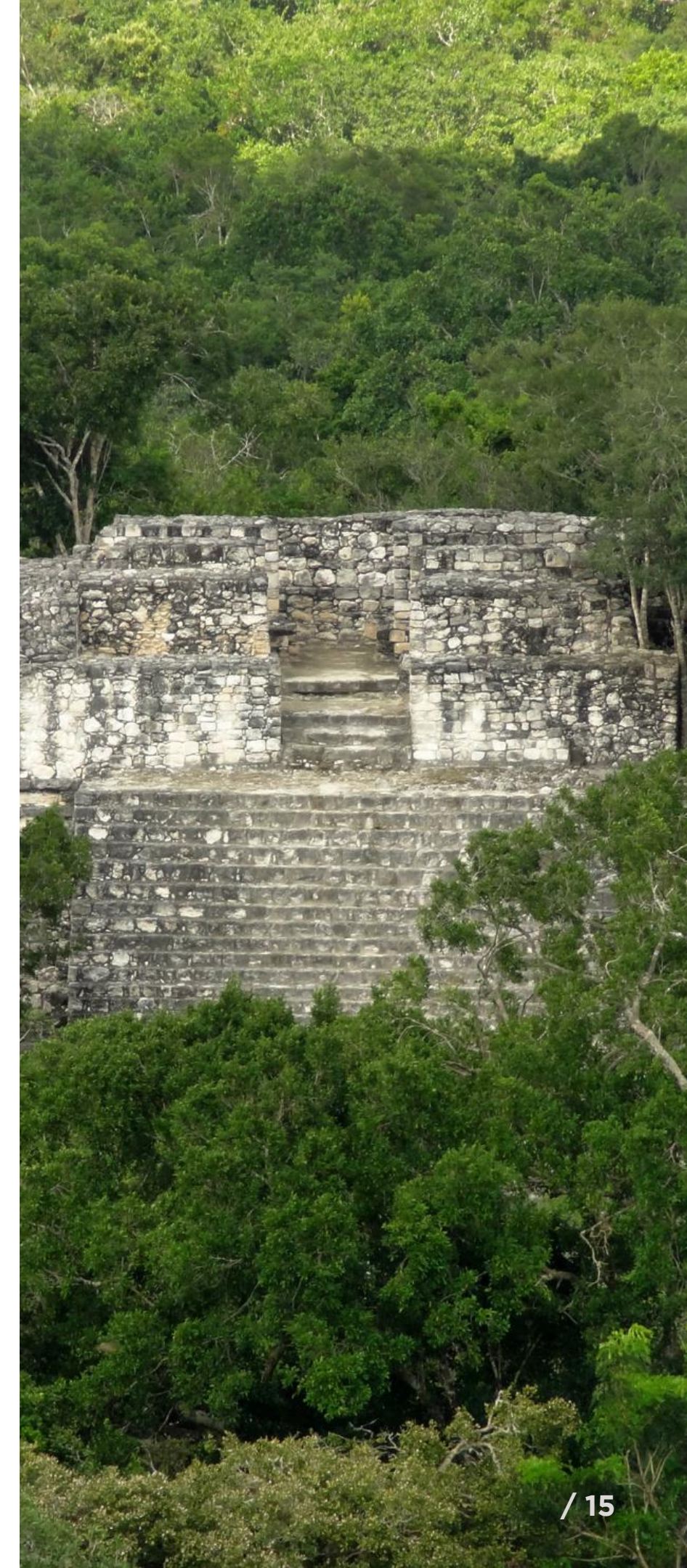
[go to map](#)

	MATERIAL EXTRACTION
Subject	Individual / Business
Taxable basis	m3
Rate / Fee	UMA Quote per material per m3
Entry into force	Current as of January 1st, 2024
Payment methods	Offices of the State Revenue Collection (“Oficinas de Recaudación de Ingresos Estatales” in Spanish)
Payment date	Bimonthly first 17 days of the months of March, May, July, September, November and January compared to the previous 2 months
Comments	

Campeche

[go to map](#)

	MATERIAL EXTRACTION
Subject	Individual / Business
Taxable basis	m3
Rate / Fee	0.14 UMA per m3
Entry into force	Current as of January 1st, 2024
Payment methods	Offices of the State Revenue Collection (“Oficinas de Recaudación de Ingresos Estatales” in Spanish)
Payment date	On the 20th of the following month
Comments	



Yucatán

[go to map](#)

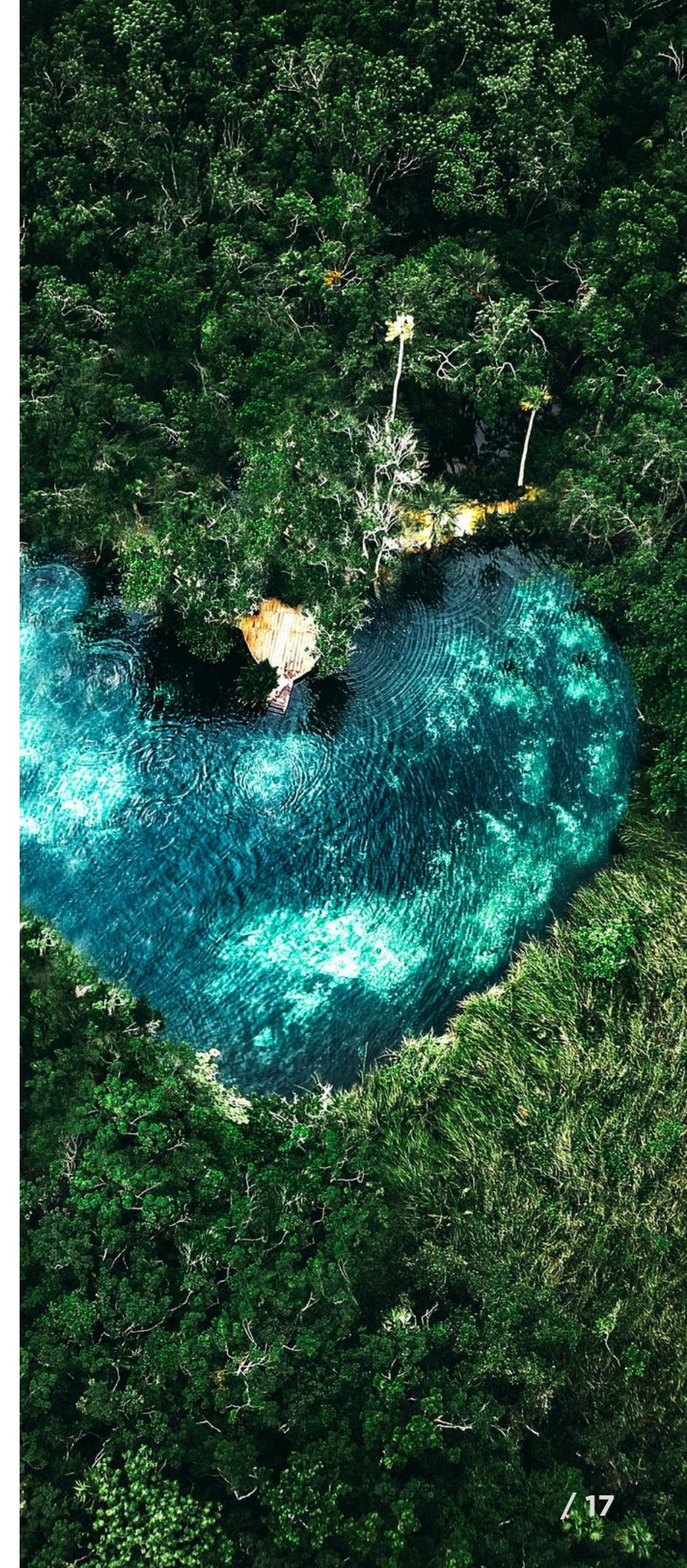
	EMISSION OF POLLUTION GASES IN FIXED SOURCES	EMISSION OF POLLUTANTS TO THE SOIL, SUBSOIL, AND WATER	
Subject	Individual / Business		
Taxable basis	Tons	m2 of land	m3 of water
Rate / Fee	2.70 UMA per conversion of gases to CO2	0.27 UMA per mg x kg dried basis of each 100 m2	0.20 per mg in l of each m3 of water
Payment date	On the 17th of the following month	Annual in the month of following the month in which the respective report was made in Pollutant Release and Transfer Registers	
Entry into force	Current as of January 1st, 2024		
Comments	Registry of Emission and Transfer of Pollutants (RETP) of the Ministry of <i>Enviroment and Natural Resources of the Federal Government</i> (“Secretaría de Medio Ambiente y Recursos Naturales del Gobierno Federal” in Spanish).	Tabulator for chemicals and heavy metals	



Quintana Roo

[go to map](#)

	MATERIAL EXTRACTION
Subject	Individual / Business
Taxable basis	m3
Rate / Fee	UMA quotes per m3
Entry into force	Current as of January 1st, 2024
Payment methods	Offices of the State Revenue Collection ("Oficinas de Recaudación de Ingresos Estatales" in Spanish)
Payment date	On the 17th of the following month
Comments	



Do you require consulting services?

At JA del Rio, we have specialists who can advise you based on the activities your company engages in to promptly identify if they are subject to any environmental tax according to the State in which your company operates.

In case of any doubts, JA del Rio makes its experts available to assist you with advisory and compliance on Ecological taxes in Mexico.

We reiterate our availability at the following e-mail address:
contacto@jadelrio.com





Let's talk!

Client Success

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