

Incentives and warranties for Investors in Quintana Roo.

MUNICIPAL

Applies exclusively for
companies settled in the
Industrial Park with CBW,
as published in the O.G.
Q.ROO 07/08/2020 ⁽²⁾

- Property tax payment.
- Right of cooperation for public works carried out by the municipality.
- Land use construction license.
- License and endorsement of commercial, industrial, service and advertising operation.
- Services provided in civil protection affairs.
- Services in ecology and environmental protection.
- Use of public roadways or other goods of common use.

⁽²⁾ Subject to the rules of application of the Agreement of the H. Ayuntamiento de Othón P. Blanco, Quintana Roo.



invest in
Quintana Roo

Incentives and
warranties for
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REVISION DATE
3 February 2022

Incentives and Warranties for Investors in Quintana Roo.

FEDERAL

a) Border region (F.O.N 24/12/2020).

- Tax exemption to 292 tariff items at 5%.
- Tax exemption to 1422 Tariff items at 0%

b) Southern border region (D.O.F. 30/12/2020).

- Customs trade fee at 0%.
- VAT 50% reduction
- Income tax 1/3 reduction

c) Chetumal Free Zone (F.O.N. 31/12/2020).

- Tax exemption to 449 tariff items at 0%
- Entry of imported goods to the country up to 1,000 usd per person.
- Entry of imported goods to the country up to 2,500 usd per family

d) Customs Bonded Warehouse [CBW] (concession granted by the IRS on 06/21/2018, valid for 20 years, plus 20 years).

- Customs trade fee of 1.76 per thousand for fixed assets.
- VAT 0% on fixed assets.
- Immediate certification of VAT / PSST.
- Entry of national or imported merchandise.
- Immediate registration in the list of importers.
- Dispatch of goods before any customs.
- Permanence of the goods up to 60 months
- IMMEX program is allowed inside the CBW .
- Rectify the goods origin.

STATE

Applies exclusively for companies settled in the Industrial Park with CBW and Chetumal Supply Center, as published in the O.G. Q.ROO dated 31/07/2019 and 31/12/2020, respectively ⁽¹⁾:

- Payroll tax.
- Vehicle Use or Tenure Tax.
- Rights for Countersigning, Commodity and Renewal of Licenses for Alcoholic Beverages.
- Proof of territorial compatibility.
- Resolution of the environmental impact manifestation.
- Public registry of property and commerce.

(1) Subject to the rules of application of the Agreements issued by the Ministry of Finance and Planning