

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico (and Frontier Zones Authorities)	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK	Such rule only applies to Syrup used to prepare soft drink, as well as Syrup used to prepare soft drink sold in automatic, electrical or mechanical devices.	Art. 2nd-A, I, b, 2 LIVA
Mexico (and Frontier Zones Authorities)	Pets	VAT_PETS	Such rule only applies to dogs, cats and small species deemed as pets.	Art. 2nd-A, I, a, LIVA
Mexico (and Frontier Zones Authorities)	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK	Such rule only applies to Concentrate used to prepare soft drink, as well as Concentrate used to prepare soft drink sold in automatic, electrical or mechanical devices.	Art. 2nd-A, I, b, 2 LIVA
Mexico (and Frontier Zones Authorities)	Powders to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such rule only applies to Powders used to prepare soft drink.	Art. 2nd-A, I, b, 2 LIVA
Mexico (and Frontier Zones Authorities)	Essences or Extract of Flavors to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such rule only applies to Essences or Extract used to prepare soft drink.	Art. 2nd-A, I, b, 2 LIVA
Mexico (and Frontier Zones Authorities)	Sprinklers	VAT_TRACTORES	Such benefit only applies to Sprinklers used to spray and spread fertilizers and pesticides.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	Dusters	VAT_TRACTORES	Such benefit only applies to Duster used to spray and spread fertilizers and pesticides.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	Gold Jewellery	VAT_GOLD	Such benefit only applies to Gold Jewellery, sold in wholesale, with minimum content of 80% and minimum quality of 10 carats.	Art. 2nd-A, I, h, LIVA and Art. 10th LIVA Regulation
Mexico (and Frontier Zones Authorities)	Goldsmith	VAT_GOLD	Such benefit only applies to goldsmith, sold in wholesale with minimum content of 80% and minimum quality of 10 carats.	Art. 2nd-A, I, h, LIVA and Art. 10th LIVA Regulation
Mexico (and Frontier Zones Authorities)	Artistic or Ornamental Gold	VAT_GOLD	Such benefit only applies to Artistic or Ornamental gold, sold in wholesale, with minimum content of 80% and minimum quality of 10 carats.	Art. 2nd-A, I, h, LIVA and Art. 10th LIVA Regulation
Mexico (and Frontier Zones Authorities)	Gold Ingots	VAT_GOLD	Such benefit only applies to Gold Ingots, in wholesale, with minimum content of 80% and minimum quality of 10 carats sold.	Art. 2nd-A, I, h, LIVA and Art. 10th LIVA Regulation
Mexico (and Frontier Zones Authorities)	Corn and Wheat Tortillas	VAT_TORTILLAS1	Such benefit only applies to Corn and Wheat Tortillas consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Corn and Wheat Tortillas	VAT_TORTILLAS2	Such rule only applies to Corn and Wheat Tortillas consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation

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Mexico (and Frontier Zones Authorities)	Cakes	VAT_CAKES1	Such benefit only applies to Cakes consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Cakes	VAT_CAKES2	Such rule only applies to Cakes consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Cookies	VAT_COOKIES1	Such benefit only applies to Cookies consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Cookies	VAT_COOKIES2	Such rule only applies to Cookies consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Banknotes	VAT_CURRENCY	Such benefit only applies to National and Foreign currencies.	Art. 9th, VI, LIVA
Mexico (and Frontier Zones Authorities)	Other Coin, Being Legal Tender	VAT_CURRENCY	Such benefit only applies to National and Foreign currencies.	Art. 9th, VI, LIVA
Mexico (and Frontier Zones Authorities)	Gold Bar	VAT_GOLDBAR	Such benefit only applies to Gold Bar, with minimum content of 99%, sold in retail.	Art. 9th, VIII, LIVA
Mexico (and Frontier Zones Authorities)	Goods Made by Legal Entities	VAT_GOODS9X	Such benefit only applies to Goods of Legal Entities authorized to receive donations for income tax purpose	Art. 9th, X, LIVA
Mexico (and Frontier Zones Authorities)	2012.890200 Fishing vessels; factory ships and other vessels for processing or preserving fishery pr	VAT_TRACTORES	Such benefit only applies to Commercial fishing boats as set in its registration and licensing.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	International Sea Freight Transport	VAT_SEATransport	Such benefit only applies to International Sea freight transport carried out by residents abroad without permanent establishment in Mexico.	Art. 15, VI, LIVA
Mexico (and Frontier Zones Authorities)	Shows Performed in Circuses	VAT_PUBLICSHOWS	Such benefit only applies to Circus entrance tickets, when such shows abide by fraction VI art 41 of LIVA.	Art. 15, XIII, LIVA
Mexico (and Frontier Zones Authorities)	Clinical Studies	VAT_CLINICALSTUDIES	Such benefit only applies to medical, hospital, radiology, laboratory services and clinical studies, when these are rendered or carried out by public body or parastatal entity.	Art. 15, XV, LIVA
Mexico (and Frontier Zones Authorities)	Lease of Farms	VAT_AGRICULTURELEASE	Such benefit only applies to Lease dedicated to agriculture or livestock purposes.	Art. 20, III, LIVA

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Mexico (and Frontier Zones Authorities)	Lease of Books, Newspapers and Magazines	VAT_BOOKSLEASE	Such benefit only applies to Lease of Books, Newspapers and Magazines, made by non-resident without permanent establishment in Mexico.	Art. 20, V, LIVA
Mexico (and Frontier Zones Authorities)	Milling or Grinding Services	VAT_MILLING	Such benefit only applies to Corn or Wheat Milling or Grinding.	Art. 2nd-A, II, b, LIVA
Mexico (and Frontier Zones Authorities)	Lease of Commercial Boats	VAT_BOATSLEASE	Such benefit only applies to lease of Commercial fishing boats as set in its registration and licensing.	Art. 2nd-A, III, LIVA and Art. 8th Regulation
Mexico (and Frontier Zones Authorities)	Services Rendered by Legal Entities	VAT_LEGALENTITIES3	Such benefit only applies to services rendered by legal entities authorized to receive donations for income tax purpose.	Art. 15, VII, LIVA
Mexico (and Frontier Zones Authorities)	Services Rendered by Legal Entities	VAT_LEGALENTITIES4	Such benefit only applies to lease rendered by legal entities authorized to receive donations for income tax purpose.	Art. 20, I, LIVA
Mexico (and Frontier Zones Authorities)	Services Rendered by Legal Entities	VAT_LEGALENTITIES1	Such rule only applies to Free of charge services rendered to person of the same legal entity (i.e. members, partners or associates).	Art. 15, III, LIVA
Mexico (and Frontier Zones Authorities)	Services Rendered by Legal Entities	VAT_LEGALENTITIES2	Such benefit only applies to Free of charge services.	Art. 15, III, LIVA
Mexico (and Frontier Zones Authorities)	Educational Services With Respect To Curricula And	VAT_EDUCATIONALSERVICES	Such benefit only applies to Private Schools that complies with Mexican General Education Law	Art. 15, IV, LIVA
Mexico (and Frontier Zones Authorities)	Ferries	VAT_FERRIES	Such rule only applies to Cabotage services rendered in Mexico by foreigners without permanent establishment.	Art. 15, VI, LIVA
Mexico (and Frontier Zones Authorities)	Organization Of Theatrical Performances, Ballet	VAT_PUBLICSHOWS	Such benefit only applies to Theatrical performances entrance tickets, when such shows abide by fraction VI art. 41 of LIVA	Art. 15, XIII, LIVA
Mexico (and Frontier Zones Authorities)	Medical Services; Doctors, Dentists, Kinesiologist	VAT_KINESIOLOGIST	Such rule only applies to kinesiologist services.	Art. 15, XIV, LIVA and Art. 41 LIVA Regulation
Mexico (and Frontier Zones Authorities)	Supply of Services of Dental Technicians	VAT_DENTALSURGEON	Such benefit only applies to dental surgeon.	Art. 15, XIV, LIVA and Art. 41 LIVA Regulation
Mexico (and Frontier Zones Authorities)	Hospital Services	VAT_MEDICALSERVICES	Such benefit only applies to medical, hospital, radiology, laboratory services and clinical studies, when these are rendered or carried out by public body or parastatal entity.	Art. 15, XV, LIVA

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Mexico (and Frontier Zones Authorities)	Medical Laboratories	VAT_MEDICALPUBLIC	Such benefit only applies to medical, hospital, radiology, laboratory services and clinical studies, when these are rendered or carried out by public body or parastatal entity.	Art. 15, XV, LIVA
Mexico (and Frontier Zones Authorities)	Electric Services	VAT_ELECTRICSUPPLY	Such benefit only applies to Electric power supply for irrigation water pumps, destined to agriculture.	Art. 2nd-A, II, a, LIVA
Mexico (and Frontier Zones Authorities)	Public Shows	VAT_PUBLICSHOWS	Such benefit only applies to Public show tickets, except cinema	Art. 15, XIII, LIVA
Mexico (and Frontier Zones Authorities)	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	VAT_MEAT1	Such benefit only applies to Raw meat subject to curing and maturation processes, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of	VAT_MEAT2	Such rule only applies to raw meat subject to curing and maturation processes consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	VAT_AQUATICINVERTEBRATES3	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	VAT_AQUATICINVERTEBRATES1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	VAT_AQUATICINVERTEBRATES2	Such rule only applies to cooked, fried or vacuum packed foods consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.160100 Sausages and similar products, of meat, meat offal or blood; food preparations based on	VAT_SAUSAGES1	Such benefit only applies to Meat and offal products and others likewise consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.160100 Sausages and similar products, of meat, meat offal or blood; food preparations based on	VAT_SAUSAGES2	Such rule only applies to Meat and offal products and others likewise consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.160411 -- Salmon	VAT_SMOKEDSALMON	Such rule only applies to smoked salmons.	Art. 2nd-A, I, b, 3, LIVA



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Mexico (and Frontier Zones Authorities)	2012.17 Sugars and sugar confectionery	VAT_SUGARS3	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.17 Sugars and sugar confectionery	VAT_SUGARS1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.17 Sugars and sugar confectionery	VAT_SUGARS2	Such rule only applies to cooked, fried or vacuum packed foods consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.18 Cocoa and cocoa preparations	VAT_COCOA2	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.18 Cocoa and cocoa preparations	VAT_COCOA1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products	VAT_CEREALS3	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products	VAT_CEREALS1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.19 Preparations of cereals, flour, starch or milk; pastrycooks' products	VAT_CEREALS2	Such rule only applies to cooked, fried or vacuum packed foods consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	VAT_BAKERSWARES1	Such benefit only applies to Bakery products derived from baking, cooking or frying process, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	VAT_BAKERSWARES2	Such rule only applies to bakery products derived from baking, cooking or frying process consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.20 Preparations of vegetables, fruit, nuts or other parts of plants	VAT_PLANTSPREPARATIONS3	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.20 Preparations of vegetables, fruit, nuts or other parts of plants	VAT_PLANTSPREPARATIONS1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation

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Mexico (and Frontier Zones Authorities)	2012.20 Preparations of vegetables, fruit, nuts or other parts of plants	VAT_PLANTSPREPARATIONS2	Such rule only applies to cooked, fried or vacuum packed foods consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.21 Miscellaneous edible preparations	VAT_EDIBLEPREPARATIONS3	Such rule only applies to foods consumed at the establishment or taken out.	Art. 2nd-A, last paragraph LIVA
Mexico (and Frontier Zones Authorities)	2012.21 Miscellaneous edible preparations	VAT_EDIBLEPREPARATIONS1	Such benefit only applies to cooked, fried or vacuum packed foods, consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.21 Miscellaneous edible preparations	VAT_EDIBLEPREPARATIONS2	Such rule only applies to cooked, fried or vacuum packed foods consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.220110 -Mineral waters and aerated waters	VAT_WATER	Such benefit only applies to non-gaseous nor compound water whose volume exceeds 10L.	Art. 2nd-A, I, c, LIVA
Mexico (and Frontier Zones Authorities)	2012.401161 -- Of a kind used on agricultural or forestry vehicles and machines	VAT_TRACTORES	Such benefit only applies to Tractor's tires to conduct agricultural implements.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	2012.7108 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in	VAT_GOLD	Such benefit only applies to gold, sold in wholesales, with minimum content of 80% and minimum quality of 10 carats.	Art. 2nd-A, I, h, LIVA and art. 10th LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.84322 - Harrows, scarifiers, cultivators, weeders and hoes :	VAT_TRACTORES	Such benefit only applies to Harrows.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	2012.84322 - Harrows, scarifiers, cultivators, weeders and hoes :	VAT_TRACTORES2	Such benefit only applies to Cultivators to spread and weeding.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	2012.843230 -Seeders, planters and transplanters	VAT_TRACTORES	Such benefit only applies to Seeders.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	2012.870190 -Other	VAT_TRACTORES	Such benefit only applies to Tractors to conduct agricultural implements.	Art. 2nd-A, I, e, LIVA
Mexico (and Frontier Zones Authorities)	2012.9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading	VAT_ARTWORKSIMPORT	Such benefit only applies when the author of such work of art, is the import of records.	Art. 25, VI, LIVA
Mexico (and Frontier Zones Authorities)	2012.9702 Original engravings, prints and lithographs.	VAT_ARTWORKSIMPORT	Such benefit only applies when the author of such work of art, is the import of records.	Art. 25, VI, LIVA

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Mexico (and Frontier Zones Authorities)	2012.9703 Original sculptures and statuary, in any material.	VAT_ARTWORKSIMPORT	Such benefit only applies when the author of such work of art, is the import of records.	Art. 25, VI, LIVA
Mexico (and Frontier Zones Authorities)	Residential buildings and outbuildings	VAT_RESIDENTIALBUILDINGS	Such benefit only applies to Residential Construction.	Art. 9th, II, LIVA and Art. 28 LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.1602 Other prepared or preserved meat, meat offal or blood.	VAT_PRESERVEDMEAT1	Such benefit only applies to Meat and offal products and others likewise consumed at the establishment or take out for home.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	2012.1602 Other prepared or preserved meat, meat offal or blood.	VAT_PRESERVEDMEAT2	Such rule only applies to Meat and offal products and others likewise consumed or taken out from restaurants, inns and cafes.	Art. 2nd-A, last paragraph LIVA and Art. 10th-A, LIVA Regulation
Mexico (and Frontier Zones Authorities)	Slaughtering Services	VAT_SLAUGHTERINGSERVICES	Such benefit only applies to slaughter of Cattle and Poultry services	Art. 2nd-A, II, f, LIVA
Mexico (and Frontier Zones Authorities)	Hospital Services	VAT_MEDICINES	Such rule only applies to medicines apply on the Hospital Services	Art. 2nd-A, I, b, LIVA; Art. 7th LIVA Regulation and Art. 17 CFF
Mexico (and Frontier Zones Authorities)	Flavored Beverages	IEPS_FLAVORED_VATEXEMPT8	Such rule only applies to sale of Flavored Beverages with drug health registration	Art. 2nd-A, I, b, LIVA; Art. 7th LIVA Regulation and Art 8, I, f LIEPS
Mexico (and Frontier Zones Authorities)	Flavored Beverages	IEPS_FLAVORED_VATEXEMPT13	Such rule only applies to importation of Flavored Beverages with drug health registration	Art. 2nd-A, I, b, LIVA; Art. 7th LIVA Regulation and Art 13, VII LIEPS
Mexico ISR Withholding	BUSINESS SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of business services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	BUSINESS SERVICES	ISR_BUSINESSACTIVITIES2	Such rule only applies to industrial business activities, such as extracting, conserving, or processing raw materials; finishing goods; and producing goods to meet needs.	Art. 100, I and art. 106- LISR. Art. 16 - CFC Art. 75 - CC
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of other business services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	ENGINEERING AND MANAGEMENT SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of engineering and management services.	Articles 100, I and 106 - LISR.
Mexico ISR Withholding	ENVIRONMENTAL QUALITY SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of environmental quality services.	Articles 100, I and 106 - LISR.
Mexico ISR Withholding	EDUCATIONAL SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of educational services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	ELECTRONIC SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of electronic services.	Art. 100, I and art. 106- LISR.

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Mexico ISR Withholding	ENTERTAINMENT SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of entertainment services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of financial, insurance, legal, real estate services.	Art. 100, I and art. 106- LISR. Art. 75, XVI - CC
Mexico ISR Withholding	HEALTH SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of health services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	MEDIA	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of media services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	ELECTRIC/GAS/SANITARY SERVICES	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of electric/gas/sanitary services.	Art. 100, I and art. 106- LISR.
Mexico ISR Withholding	FREIGHT TRANSPORT	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of freight transport services.	Art. 100, I and art. 106- LISR. Art. 75, VIII - CC
Mexico ISR Withholding	MISCELLANEOUS	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of miscellaneous services.	Art. 100, I and art. 106- LISR. Art. 75, VIII - CC
Mexico ISR Withholding	TRANSPORTATION	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of transportation services.	Art. 100, I and art. 106- LISR. Art. 75, VIII - CC
Mexico ISR Withholding	Sales Services	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of sales services.	Art. 100, I and art. 106- LISR. Art. 75, I - CC
Mexico ISR Withholding	Commercial Banks / Financing	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of commercial banks / financing services.	Art. 100, I and art. 106- LISR. Art. 75, XIV - CC
Mexico ISR Withholding	Inland Waterway	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of inland waterway services.	Art. 100, I and art. 106- LISR. Art. 75, VIII - CC
Mexico ISR Withholding	CONSTRUCTION	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of construction services.	Art. 100, I and art. 106- LISR. Art. 75, VI - CC
Mexico ISR Withholding	Sales Commission Service	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of sales commission services.	Art. 100, I and art. 106- LISR. Art. 75, XII - CC
Mexico ISR Withholding	Editorial Service	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of editorial services.	Art. 100, I and art. 106- LISR. Art. 75, IX - CC
Mexico ISR Withholding	Sales Mediation Service	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of sales mediation services.	Art. 100, I and art. 106- LISR. Art. 75, XIII - CC
Mexico ISR Withholding	Publishing	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities of publishing services.	Art. 100, I and art. 106- LISR. Art. 75, IX - CC
Mexico ISR Withholding	Supply of Tangible Goods for Use Services	ISR_BUSINESSACTIVITIES	Such rule only applies to entrepreneurial activities for the supply of tangible goods for use.	Art. 100, I and art. 106- LISR. Art. 75,V - CC

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Mexico ISR Withholding	ENGINEERING AND MANAGEMENT SERVICES	ISR_BUSINESSACTIVITIES2	Such rule only applies to independent personal engineering and management services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	BUSINESS SERVICES	ISR_BUSINESSACTIVITIES3	Such rule only applies to independent personal business services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Engineering Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal engineering services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Medical services; Physicians, dentists, kinesiologists	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal and medical services (physicians, dentists, kinesiologists, among others).	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	IT Consulting Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal IT consulting services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Paramedic care	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal paramedic care services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Consulting	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal consulting services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Legal services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal legal services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Designing Service	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal design services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Architect Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal architect services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Fashion Designer Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal fashion designer services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Interior Decorator/Designer Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal interior designer / decorator services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	IT Design and Development Services	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal IT design and development services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Hairdressing	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal hairdresser services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Photographic Service	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal photographic services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_BUSINESSACTIVITIES2	Such rule only applies to other independent personal business services.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Veterinary Services for Animal Specialties	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal veterinary services of animal specialties.	Art. 100, II - LISR Art. 106 - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Veterinary services for livestock	ISR_BUSINESSACTIVITIES	Such rule only applies to independent personal veterinary services for livestock.	Art. 100, II - LISR Art. 106 - LISR
Mexico ISR Withholding	Domestic Passenger Transportation	ISR_TECPLATFORMS1	Such rule only applies to inland passenger transportation service acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	Domestic Transportation	ISR_TECPLATFORMS2	Such rule only applies to inland transportation of goods acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	HOTEL & OTHER LODGING PLACES	ISR_TECPLATFORMS3	Such rule only applies to lodging services acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	Private Home Rental	ISR_TECPLATFORMS6	Such rule only applies to private home rental acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	Hotels And Motels	ISR_TECPLATFORMS4	Such rule only applies to hotels and motels services acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	Rooming And Boarding Houses	ISR_TECPLATFORMS7	Such rule only applies to rooming and boarding houses services acquired by the internet. For more information, please refer to the legal basis.	Art. 113 A, II - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_TECPLATFORMS5	Such rule only applies to other business services acquired on the internet. For more information, please refer to the legal basis.	Art. 113 A, II, plus Art. 113 C, IV - LISR
Mexico ISR Withholding	SERVICES	ISR_TECPLATFORMS8	Such rule only applies to services acquired by the Internet through technological platforms, informatic applications and similes. For more information, please refer to the legal basis.	Art. 113 A, III - LISR plus art. 113 C, IV LISR
Mexico ISR Withholding	2012 HARMONIZED	ISR_ONLINE	Such rule only applies to goods purchased by the Internet through technological platforms, informatic applications and similes. . For more information, please refer to the legal basis.	Art. 113 A, III - LISR plus Art. 113 C, IV - LISR
Mexico ISR Withholding	Agricultural Laboratory Testing	ISR_BUSINESSACTIVITIES	Such rule only applies to agricultural laboratory testing services, framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Crop harvest	ISR_BUSINESSACTIVITIES	Such rule only applies to crop harvest services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Planting, cultivation and crop protection	ISR_BUSINESSACTIVITIES	Such rule only applies to planting, cultivation and crop protection services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Crop preparation service for the market except crib	ISR_BUSINESSACTIVITIES	Such rule only applies to crop preparation service framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Farm management services	ISR_BUSINESSACTIVITIES	Such rule only applies to farm management services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Fishing services	ISR_BUSINESSACTIVITIES	Such rule only applies to fishing services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Forestry services	ISR_BUSINESSACTIVITIES	Such rule only applies to forestry services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Hunting and game	ISR_BUSINESSACTIVITIES	Such rule only applies to hunting and game framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Landscape planning and advice	ISR_BUSINESSACTIVITIES	Such rule only applies to landscape planning and advice services framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Livestock services, except veterinarians	ISR_BUSINESSACTIVITIES	Such rule only applies to livestock services, except veterinarians, framed as entrepreneurial activities.	Art. 100, I - LISR Art. 106 - LISR
Mexico ISR Withholding	Leasing of Immovable Property	ISR_LEASING	Such rule only applies to the leasing of immovable property made by individuals to legal entities in specific conditions. For more information, please refer to the legal basis.	Art. 114, I - LISR Art. 116 - LISR
Mexico ISR Withholding	Leasing of Immovable Property	ISR_LEASING_FOREIGNRESIDENT	Such rule only applies to the leasing of immovable property belonging to foreign residents in specific conditions. For more information, please refer to the legal basis.	Art. 158 - LISR
Mexico ISR Withholding	SERVICES	ISR_SERVICES_RANGE1	Such rule only applies to dependent personal services, rendered by foreign resident (in specific conditions), whose income match up to \$125,900.00. For more information, please refer to the legal basis.	Art. 94, 154 - LISR



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	SERVICES	ISR_SERVICES_RANGE2	Such rule only applies to dependent personal services, rendered by foreign resident (in specific conditions), whose income match between \$125,900.00 and up to \$1,000,000.00. For more information, please refer to the legal basis.	Art. 94, 154 - LISR
Mexico ISR Withholding	SERVICES	ISR_SERVICES_RANGE3	Such rule only applies to dependent personal services, rendered by foreign resident (in specific conditions), whose income is above \$1,000,000.00. For more information, please refer to the legal basis.	Art. 94, 154 - LISR
Mexico ISR Withholding	Agricultural Machinery or Equipment Leasing	ISR_LEASING_FOREIGNRESIDENT	Such rule only applies to the leasing of assets for agriculture, livestock and fishing, located in Mexico by residents abroad. The services provider shall be a foreign resident with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 158 - LISR
Mexico ISR Withholding	Transport of Goods by Coastal Shipping	ISR_LEASING_FOREIGNRESIDENT	Such rule only applies to charter agreements belonging to foreign residents with no permanent establishment in Mexico, or when having it, the obtained income shall not be derived from such establishment; whenever chartered vessels carry out cabotage transport within the national territory.	Art. 158 - LISR
Mexico ISR Withholding	Tourist Services	ISR_TOURIST	Such rule only applies to time-sharing tourism service contracts regarding real estates in Mexico owned by residents abroad, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 159 - LISR
Mexico ISR Withholding	Residential buildings and outbuildings	ISR_ART160_IMMOVABLES	Such rule only applies to the disposition of real properties located in Mexico, owned by foreign residents, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 160 - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Real Estate Service	ISR_ART168INSPECTION	Such rule only applies to inspection or supervision services at real property rendered by foreign residents, located in Mexico, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 168 - LISR
Mexico ISR Withholding	Real Estate Service	ISR_ART168INSTALLATION	Such rule only applies to installation services at real property rendered by foreign residents, located in Mexico, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 168 - LISR
Mexico ISR Withholding	Real Estate Service	ISR_ART168MAINTENANCE	Such rule only applies to maintenance services at real property rendered by foreign residents, located in Mexico, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 168 - LISR
Mexico ISR Withholding	Real Estate Service	ISR_ART168ASSEMBLY	Such rule only applies to assembly activities at real property located in Mexico, rendered by foreign residents, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 168 - LISR
Mexico ISR Withholding	CONSTRUCTION	ISR_ART168CONSTRUCTION	Such rule only applies to construction work at real property located in Mexico, rendered by foreign residents, with no permanent establishment therein, or when having it, the obtained income shall not be derived from such establishment.	Art. 168 - LISR
Mexico ISR Withholding	Admission to sports, culture, ent events	ISR_EVENTS_FOREIGNRESIDENT	Such rule only applies to artistic, sport or public entertainment activities provided by foreign residents, located in Mexico.	Art. 170- LISR
Mexico ISR Withholding	Admission to sports, culture, ent events	ISR_EVENTS_FOREIGNRESIDENT2	Such rule only applies to the sales of goods in Mexico made by foreign residents, linked to artistic event.	Art. 170- LISR
Mexico ISR Withholding	Admission to sports, culture, ent events	ISR_EVENTS_FOREIGNRESIDENT3	Such rule only applies to the purchase of goods and property in Mexico linked to public performances by resident abroad.	Art. 170- LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Public show	ISR_BUSINESSACTIVITIES	Such rule only applies to companies specialized in the holding of public performances in Mexico.	Art. 100, I - LISR Art. 106 - LISR Art. 75 - CC
Mexico ISR Withholding	Public show	ISR_EVENTS_FOREIGNRESIDENT	Such rule only applies to services rendered in Mexico by resident abroad linked to public shows also provided by residents abroad	Art. 170- LISR
Mexico ISR Withholding	Artistic Creations	ISR_EVENTS_FOREIGNRESIDENT	Such rule only applies to services rendered in Mexico by residents abroad linked to artistic performances, provided by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	Sporting Events	ISR_EVENTS_FOREIGNRESIDENT	Such rule only applies to services rendered in Mexico, by residents abroad linked to sporting events provided by residents abroad.	Art. 170- LISR
Mexico ISR Withholding	Sporting Events	ISR_EVENTS_FOREIGNRESIDENT2	Such rule only applies to the purchase of goods and property in Mexico linked to sporting events by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	Rental of goods	ISR_EVENTS_FOREIGNRESIDENT	Such rule only applies to rental of goods in Mexico, by resident abroad, linked to artistic event, rendered by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	Rental of goods	ISR_EVENTS_FOREIGNRESIDENT2	Such rule only applies to rental of goods in Mexico, by resident abroad, linked to sporting event, rendered by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	Rental of goods	ISR_EVENTS_FOREIGNRESIDENT3	Such rule only applies to rental of goods in Mexico, by resident abroad, linked to public shows, rendered by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	Rental of goods	ISR_EVENTS_FOREIGNRESIDENT4	Such rule only applies to rental of goods in Mexico linked to any services related to the holding of public, artistic, or sporting events rendered by resident abroad.	Art. 170- LISR
Mexico ISR Withholding	HOTEL & OTHER LODGING PLACES	ISR_TECPLATFORMSWHT3	Such rule only applies to Hotel & Other Lodging Places purchased online and classified as independent personal services, or commission services provided by individuals.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	HOTEL & OTHER LODGING PLACES	ISR_TECPLATFORMS_NORFCWHT3	Such rule only applies to Hotel & Other Lodging Places purchased online and classified as independent personal services, or commission services provided by individuals, if not provide RFC.	Art. 113-A; 113-C - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	HOTEL & OTHER LODGING PLACES	ISR_TECPLATFORMS_NORFC3	Such rule only applies to Hotel & Other Lodging Places purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Hotels And Motels	ISR_TECPLATFORMS_NORFC4	Such rule only applies to Hotels And Motels purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Rooming And Boarding Houses	ISR_TECPLATFORMS_NORFC7	Such rule only applies to Rooming And Boarding Houses purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Private Home Rental	ISR_TECPLATFORMS_NORFC6	Such rule only applies to Private Home Rental purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_TECPLATFORMSWHT5	Such rule only applies to Other Business Services purchased online and classified independent personal services, or commission services provided by individuals.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_TECPLATFORMS_NORFCWHT5	Such rule only applies to Other Business Services purchased online and classified independent personal services, or commission services provided by individuals, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_TECPLATFORMS_NORFC5	Such rule only applies to Other Business Services purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	SERVICES	ISR_TECPLATFORMS_NORFC8	Such rule only applies to Services purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	2012 HARMONIZED	ISR_ONLINE_VATWHT	Such rule only applies to 2012 Harmonized purchased online and classified independent personal services, or commission services provided by individuals.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	2012 HARMONIZED	ISR_ONLINE_VATWHT_NORFC	Such rule only applies to 2012 Harmonized purchased online and classified independent personal services, or commission services provided by individuals, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	2012 HARMONIZED	ISR_ONLINE_NORFC	Such rule only applies to 2012 Harmonized purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Domestic Transportation	ISR_TECPLATFORMS_NORFCWHT2	Such rule only applies to Domestic Transportation purchased online and classified as independent personal services, or commission services provided by individuals, if not provide RFC.	Art. 113-A; 113-C - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Domestic Transportation	ISR_TECPLATFORMS_NORFC2	Such rule only applies to Domestic Transportation purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Domestic Passenger Transportation	ISR_TECPLATFORMS_NORFC1	Such rule only applies to Domestic Passenger Transportation purchased online, if not provide RFC.	Art. 113-A; 113-C - LISR
Mexico ISR Withholding	Securities, Shares, Debentures, Etc.	ISR_ASSETS	Such rule only applies to Securities, Shares, Debentures, Etc. in the case of the disposal of various assets.	Art. 119; 126 - LISR
Mexico ISR Withholding	Insurance Agents, Brokers, & Service	ISR_INSURANCE	Such rule only applies to Insurance Agents, Brokers, & Service, for the amount paid to the insured.	Art. 142, XVI - LISR
Mexico ISR Withholding	Cash Dividends	ISR_CREDITINSTITUTIONS	Such rule only applies to Cash Dividends in the case of the brokers or credit institutions involved in financial operations.	Art. 146 - LISR
Mexico ISR Withholding	Share Transfer Agent Services	ISR_CREDITINSTITUTIONS	Such rule only applies to Share Transfer Agent Services in the case of brokers or credit institutions involved in financial operations.	Art. 146 - LISR
Mexico ISR Withholding	Stock Exchange Activities	ISR_CREDITINSTITUTIONS	Such rule only applies to Stock Exchange Activities in the case of brokers or credit institutions involved in financial operations.	Art. 146 - LISR
Mexico ISR Withholding	Securities, Shares, Debentures, Etc.	ISR_ART161_SHARES	Such rule only applies to Securities, Shares, Debentures, Etc. to brokers or credit institutions involved in financial operations.	Art. 161 - LISR
Mexico ISR Withholding	Share Transfer Agent Services	ISR_ART161_SHARES	Such rule only applies to Share Transfer Agent Services to the sale or transfer of shares or securities, residing abroad.	Art. 161 - LISR
Mexico ISR Withholding	Stock Exchange Activities	ISR_ART161_SHARES	Such rule only applies to Stock Exchange Activities to the sale of shares that takes place through stock exchanges or derivatives markets, including sales carried out through capital-derived financial institutions residing abroad.	Art. 161 - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Management of Investment Funds	ISR_ART161_SHARES	Such rule only applies to Management of Investment Funds to the sale of shares that takes place through stock exchanges or derivatives markets, including sales carried out through capital-derived financial institutions residing abroad.	Art. 161 - LISR
Mexico ISR Withholding	Transactions Performed By Special Investment Funds	ISR_ART161_SHARES	Such rule only applies to Transactions Performed By Special Investment Funds to the sale of shares that takes place through stock exchanges or derivatives markets, including sales carried out through capital-derived financial institutions residing abroad.	Art. 161 - LISR
Mexico ISR Withholding	Safekeeping of Shares, Debentures, Etc.	ISR_FINANCIALOPERATION	Such rule only applies to Safekeeping of Shares, Debentures, Etc., for financial operations derived from capital of foreign persons	Art. 163 - LISR
Mexico ISR Withholding	Foreign Currency Transactions	ISR_FINANCIALOPERATION	Such rule only applies to Foreign Currency Transactions by financial transactions derived from or referred to an underlying of persons with foreign debts	Art. 163 - LISR
Mexico ISR Withholding	Insurance Agents, Brokers, & Service	ISR_INSURANCE_FOREIGNRESIDENT	Such rule only applies to Insurance Agents, Brokers, & Service for premiums paid or ceded to reinsurers of foreign persons	Art. 173 - LISR
Mexico ISR Withholding	Betting, Lotteries And Other Forms Of Gambling	ISR_BETTING1	Such rule only applies to obtaining prizes derived from Betting, Lotteries And Other Forms Of Gambling provided that when the local rate until 6%	Art. 137; 138 - LISR
Mexico ISR Withholding	Betting, Lotteries And Other Forms Of Gambling	ISR_BETTING2	Such rule only applies to obtaining prizes derived from Betting, Lotteries And Other Forms Of Gambling provided that when the local rate more than 6%	Art. 137; 138 - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_RSC_IVAWHT	Such rules only applies Other Business Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	OTHER BUSINESS SERVICES	ISR_RSC	Such rules only applies Other Business Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Betting, Lotteries And Other Forms Of Gambling	ISR_BETTING1_FOREIGNRESIDENT	Such rule only applies to Betting, Lotteries And Other Forms Of Gambling provided that the local rate until 6%, for foreign persons.	Art. 169 - LISR
Mexico ISR Withholding	Betting, Lotteries And Other Forms Of Gambling	ISR_BETTING2_FOREIGNRESIDENT	Such rule only applies to Betting, Lotteries And Other Forms Of Gambling provided that the local rate more than 6%, for foreign persons.	Art. 169 - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT1	Such rule only applies to Financial Transactions with interest income that they receive from capital invested in the country.	Art. 48 - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT	Such rule only applies to Financial Transactions with interest payments carried out by institutions that are part of the financial system (annual fee)	Art. 54 - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT2	Such rule only applies to Financial Transactions with interest treatment by institutions (annual fee)	Art. 133; 135 - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT3	Such rule only applies to Financial Transactions for interest paid to persons who provide the tax administration service, residing abroad, through credit instruments placed through banks or brokers, in the acquisition of credit rights of any kind.	Art. 166, I - LISR



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT4	Such rule only applies to Financial Transactions for interest paid that meets the requirements indicated in paragraph 2 of article 7 of the securities market law, to financing entities residing abroad.	Art. 166, II - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT5	Such rule only applies to Financial Transactions for interest paid on interest paid to reinsurers.	Art. 166, III - LISR
Mexico ISR Withholding	Financial Transactions	ISR_INTERESTPAYMENT6	Such rule only applies to Financial Transactions for payments by credit institutions to non-residents abroad, payments to foreign suppliers for the disposal of fixed assets and equipment and payments to non-residents abroad to finance the acquisition of these assets.	Art. 166, IV - LISR
Mexico ISR Withholding	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	ISR_RSC_IVAWHT	Such rules only applies Financial, Insurance, Legal, Real Estate when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	ISR_RSC	Such rules only applies Financial, Insurance, Legal, Real Estate when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Commercial Banks/Financing	ISR_RSC	Such rules only applies Commercial Banks/Financing when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Editorial Service	ISR_RSC	Such rules only applies Editorial Service when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Designing Service	ISR_RSC	Such rules only applies Designing Service when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Architect Services	ISR_RSC	Such rules only applies Architect Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Fashion Designer Services	ISR_RSC	Such rules only applies Fashion Designer Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ENTERTAINMENT SERVICES	ISR_RSC_IVAWHT	Such rules only applies Entertainment Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	ENTERTAINMENT SERVICES	ISR_RSC	Such rules only applies Entertainment Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Forestry Services	ISR_RSC	Such rules only applies Forestry Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Crop Preparation Serv for Market Except Cot	ISR_RSC	Such rules only applies Crop Preparation Serv for Market Except Cot when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Agricultural Laboratory Testing	ISR_RSC	Such rules only applies Agricultural Laboratory Testing when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Crop Planting, Cultivating And Protecting	ISR_RSC	Such rules only applies Crop Planting, Cultivating And Protecting when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Fishing Services	ISR_RSC	Such rules only applies Fishing Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	FREIGHT TRANSPORT	ISR_RSC_IVAWHT	Such rules only applies Freight Transport when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	FREIGHT TRANSPORT	ISR_RSC	Such rules only applies Freight Transport when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ELECTRONIC SERVICES	ISR_RSC_IVAWHT	Such rules only applies Electronic Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	ELECTRONIC SERVICES	ISR_RSC	Such rules only applies Electronic Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Legal Services	ISR_RSC	Such rules only applies Legal Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Hairdressing	ISR_RSC	Such rules only applies Hairdressing when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Interior Decorator/Designer Services	ISR_RSC	Such rules only applies Interior Decorator/Designer Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	IT Design and Development Services	ISR_RSC	Such rules only applies IT Design and Development Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Photographic Service	ISR_RSC	Such rules only applies Photographic Service when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	MEDIA	ISR_RSC_IVAWHT	Such rules only applies Media when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	MEDIA	ISR_RSC	Such rules only applies Media when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Publishing	ISR_RSC	Such rules only applies Publishing when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	MISCELLANEOUS	ISR_RSC_IVAWHT	Such rules only applies Miscellaneous when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	MISCELLANEOUS	ISR_RSC	Such rules only applies Miscellaneous when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Supply of Tangible Goods for Use Services	ISR_RSC	Such rules only applies Supply of Tangible Goods for Use Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	TRANSPORTATION	ISR_RSC_IVAWHT	Such rules only applies Transportation when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	TRANSPORTATION	ISR_RSC	Such rules only applies Transportation when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Inland Waterway	ISR_RSC_IVAWHT	Such rules only applies Inland Waterway when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	Inland Waterway	ISR_RSC	Such rules only applies Inland Waterway when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ELECTRIC/GAS/SANITARY SERVICES	ISR_RSC_IVAWHT	Such rules only applies Electric/Gas/Sanitary Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico ISR Withholding	ELECTRIC/GAS/SANITARY SERVICES	ISR_RSC	Such rules only applies Electric/Gas/Sanitary Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	HEALTH SERVICES	ISR_RSC_IVAWHT	Such rules only applies health services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	HEALTH SERVICES	ISR_RSC	Such rules only applies Health Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Medical Services; Doctors, Dentists, Kinesiologist	ISR_RSC_IVAEXEMPT	Such rules only applies Medical Services; Doctors, Dentists, Kinesiologist when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT exemption with provided by natural persons through companies or institutions	Art. 113-E; 113-J - LISR; Art. 15, XIV, LIVA and Art. 41 LIVA Regulation
Mexico ISR Withholding	Medical Services; Doctors, Dentists, Kinesiologist	ISR_RSC	Such rules only applies Medical Services; Doctors, Dentists, Kinesiologist when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Hunting and Game	ISR_RSC	Such rules only applies Hunting and Game when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Landscape Counseling and Planning	ISR_RSC	Such rules only applies Landscape Counseling and Planning when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Veterinary Services for Livestock	ISR_RSC	Such rules only applies Veterinary Services for Livestock when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Veterinary Services for Animal Specialties	ISR_RSC	Such rules only applies Veterinary Services for Animal Specialties when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Crop Harvesting	ISR_RSC	Such rules only applies Crop Harvesting when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Livestock Services, Except Veterinary	ISR_RSC	Such rules only applies Livestock Services, Except Veterinary when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Public Shows	ISR_RSC_IVAEXEMPT	Such rules only applies Public Shows when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT exemption for public shows.	Art. 113-E; 113-J - LISR and Art. 15, XIII, LIVA
Mexico ISR Withholding	Public Shows	ISR_RSC	Such rules only applies Public Shows when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Sales Commission Service	ISR_RSC	Such rules only applies Sales Commission Service when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Sales Mediation Service	ISR_RSC	Such rules only applies Sales Mediation Service when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Sales Services	ISR_RSC	Such rules only applies Sales Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Lease of Movable Assets	ISR_RSC_IVAWHT	Such rules only applies Lease of Movable Assets when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime, when there is VAT withholding for payment of fees or leases to PF or payment of services of PF commission agents	Art. 113-E; 113-J - LISR and Art. 1A, II, a - LIVA
Mexico ISR Withholding	Lease of Movable Assets	ISR_RSC	Such rules only applies Lease of Movable Assets when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Leasing of Immovable Property	ISR_RSC	Such rules only applies Leasing of Immovable Property when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Sale, Rental, And Leasing Of Land	ISR_RSC	Such rules only applies Sale, Rental, And Leasing Of Land when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	EDUCATIONAL SERVICES	ISR_RSC_IVAWHT	Such rules only applies Educational Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	EDUCATIONAL SERVICES	ISR_RSC	Such rules only applies Educational Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Paramedic Care	ISR_RSC	Such rules only applies Paramedic Care when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	CONSTRUCTION	ISR_RSC_IVAWHT	Such rules only applies Construction when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	CONSTRUCTION	ISR_RSC	Such rules only applies Construction when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ENGINEERING AND MANAGEMENT SERVICES	ISR_RSC_IVAWHT	Such rules only applies Engineering And Management Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ENGINEERING AND MANAGEMENT SERVICES	ISR_RSC	Such rules only applies Engineering And Management Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Engineering Services	ISR_RSC	Such rules only applies Engineering Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	ENVIRONMENTAL QUALITY SERVICES	ISR_RSC_IVAWHT	Such rules only applies Environmental Quality Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	ENVIRONMENTAL QUALITY SERVICES	ISR_RSC	Such rules only applies Environmental Quality Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	BUSINESS SERVICES	ISR_RSC_IVAWHT	Such rules only applies Business Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	BUSINESS SERVICES	ISR_RSC	Such rules only applies Business Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Consultancy	ISR_RSC	Such rules only applies Consultancy when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	IT Consulting Services	ISR_RSC	Such rules only applies IT Consulting Services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Farm management services	ISR_RSC	Such rules only applies Farm management services when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Residential buildings and outbuildings	ISR_RSC_IVAEXEMPT	Such rules only applies Residential buildings and outbuildings when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico ISR Withholding	Residential buildings and outbuildings	ISR_RSC	Such rules only applies Residential buildings and outbuildings when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Rental of goods	ISR_RSC	Such rules only applies Rental of goods when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico ISR Withholding	Residential Renting	ISR_RSC	Such rules only applies Residential Renting when carrying out business, professional activities, use or temporal enjoyment of assets, the legal entity that is framed in the simplified Trust Regime	Art. 113-E; 113-J - LISR
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_ALCOHOL	Such rule only applies to alcohol, with the impurities that accompany it, containing a graduation greater than 55 ° G.L., at a temperature of 15 °C.	LIEPS, Art 2, I, b y Art. 3, VII
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_ALCOHOL_ART8EXEMPT	Such benefit only applies to alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., At a temperature of 15 °C, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 8, I, e y Art. 3, VII
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_ALCOHOL_ART13EXEMPT	Such benefit only applies on imports of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., At a temperature of 15 °C, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 13, V y Art. 3, VII
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to alcoholic beverages at 14% ABV or less.	LIEPS, Art 2, I, A, 1 y Art. 3, VII

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to alcoholic beverages containing more than 14% and up to 20% ABV.	LIEPS, Art 2, I, A, 2 y Art. 3, VII
Mexico IEPS	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	IEPS_BEVERAGES_20MOREABV	Such rule only applies to alcoholic beverages containing more than 20% ABV.	LIEPS, Art 2, I, A, 3 y Art. 3, VII
Mexico IEPS	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	IEPS_ALCOHOL	Such rule only applies to denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, I, B y Art. 3, VI
Mexico IEPS	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	IEPS_ALCOHOL_ART8EXEMPT	Such benefit only applies to Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 8, I, e y Art. 3, VI
Mexico IEPS	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	IEPS_ALCOHOL_ART13EXEMPT	Such benefit only applies on imports of Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 13, V y Art. 3, VI
Mexico IEPS	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_01	Such rule only applies to 01 cigarette, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a
Mexico IEPS	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_14	Such rule only applies to a pack of 14 cigars, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_20	Such rule only applies to a pack of 20 cigars, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a
Mexico IEPS	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_EXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, VIII, a
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOACCOS_01	Such rule only applies to 01 Cigar and other carved tobaccos. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, I, C, 2, (2) y Art. 3, VIII, b
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOACCOS_EXEMPTD	Such benefit only applies to Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, VIII, b
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOACCOS_EXEMPTC	Such benefit only applies to Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, VIII, b
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOACCOSBYHAND	Such rule only applies to Cigars and other carved cigars made entirely by hand	LEPS, Art 2, I, C, 3 y Art. 3, VIII, c
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOACCOSBYHAND_EXEMPTC	Such benefit only applies to Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, VIII, c



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOBBACOSBYHAND_EXEMPTD	Such benefit only applies to Cigars and other carved tobaccos made entirely by hand, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, VIII, c
Mexico IEPS	2012.271112 -- Propane	IEPS_PROPANE	Such rule only applies to 01 liter of Propane. Fee is due per liter sold. When the fuels are mixed, the fee will be calculated according to the amount of each fuel in the mix.	LIEPS, Art 2, I, H, 1 y Art. 3, XXII, b
Mexico IEPS	2012.271112 -- Propane	IEPS_PROPANEEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, b
Mexico IEPS	2012.271113 -- Butanes	IEPS_BUTANES	Such rule only applies to 01 liter of Butane. Fee is due per liter sold. When the fuels are mixed, the fee will be calculated according to the amount of each fuel in the mix.	LIEPS, Art 2, I, H, 2 y Art. 3, XXII, c
Mexico IEPS	2012.271113 -- Butanes	IEPS_BUTANESEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, c
Mexico IEPS	2012.27131 - Petroleum coke :	IEPS_PETROLEUM	Such rule only applies to 1 Ton of Petroleum coke.	LIEPS, Art 2, I, H, 7 y Art. 3, XXII, i
Mexico IEPS	2012.27131 - Petroleum coke :	IEPS_PETROLEUMEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers	LIEPS, Art 8, I, c y Art. 3, XXII, i
Mexico IEPS	2012.270900 Petroleum oils and oils obtained from bituminous minerals, crude.	IEPS_CRUDEOIL_ART8EXEMPT	Such benefit only applies to Crude Oil	LIEPS, Art 8, I, i
Mexico IEPS	2012.270900 Petroleum oils and oils obtained from bituminous minerals, crude.	IEPS_CRUDEOIL_ART13EXEMPT	Such benefit only applies to import of Crude Oil	LIEPS, Art 13, IX
Mexico IEPS	2012.271121 -- Natural gas	IEPS_NATURALGAS	Such benefit only applies to import of Natural Gas	LIEPS, Art 13, IX y Art. 3, XXII, a
Mexico IEPS	2012.2704 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort car	IEPS_COKE	Such rule only applies to 1 ton of Coke of Coal	LIEPS, Art 2, I,H, 8 y Art. 3, XXII, j

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.2704 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort car	IEPS_COKEEXEMPT	Such benefit only applies to Coke of Coal, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, j
Mexico IEPS	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	IEPS_CALORICFOODS275KG_2	Such rule only applies to Confectionery products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 2 y Art. 3, XXVII
Mexico IEPS	2012.18 Cocoa and cocoa preparations	IEPS_CALORICFOODS275KG	Such rule only applies to products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 3 y Art. 3, XXVIII
Mexico IEPS	2012.2007 Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by c	IEPS_CALORICFOODS275KG	Such rule only applies to Fruit Sweet products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 5 y Art. 3, XXXII
Mexico IEPS	2012.2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained	IEPS_CALORICFOODS275KG	Such rule only applies to Vegetable Sweet products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 5 y Art. 3, XXXII
Mexico IEPS	2012.200811 -- Ground-nuts	IEPS_CALORICFOODS275KG	Such rule only applies to Peanut butter products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I,J, 6 y Art. 3, XXXV
Mexico IEPS	2012.2105 Ice cream and other edible ice, whether or not containing cocoa.	IEPS_CALORICFOODS275KG	Such rule only applies to products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 9 y Art. 3, XXXVI
Mexico IEPS	Betting, Lotteries And Other Forms Of Gambling	IEPS_BETTING1	Such rule only applies to Bets and raffles abiding by the directives of Federal Law on Games and Sweepstakes and its Regulations.	LIEPS, Art 2, II, B
Mexico IEPS	Betting, Lotteries And Other Forms Of Gambling	IEPS_BETTING2	Such rule only applies to Games or contests in which prizes are obtained for the contestants' skill whilst using machines, that in the development of those use electronic visual images such as numbers, symbols, figures or other similar, rendered in national territory.	LIEPS, Art 2, II, B
Mexico IEPS	2012.2203 Beer made from malt.	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to Beer with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, II

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.2203 Beer made from malt.	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to Beer with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, II
Mexico IEPS	2012.2203 Beer made from malt.	IEPS_BEVERAGES_20MOREABV	Such rule only applies to Beer with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, II
Mexico IEPS	2012.2203 Beer made from malt.	IEPS_BEVERAGES_EXEMPT	Such benefit only applies to Beers, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, II
Mexico IEPS	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to alcoholic beverages with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a
Mexico IEPS	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to alcoholic beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	IEPS_BEVERAGES_20MOREABV	Such rule only applies to alcoholic beverages with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a
Mexico IEPS	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to alcoholic beverages with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a
Mexico IEPS	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to alcoholic beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	IEPS_BEVERAGES_20MOREABV	Such rule only applies to alcoholic beverages with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a
Mexico IEPS	2012.1904 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for exa	IEPS_CALORICFOODS275KG	Such rule only applies to Prepared Cereal-based foods, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I,J, 8 y Art. 3, XXXV

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Telecommunications Service	IEPS_TELECOMMUNICATIONS	Such rule only applies to Public telecommunication services, rendered in National territory, through one or more network.	LIEPS, Art 2, II, C
Mexico IEPS	Telecommunications Service	IEPS_TELECOMMUNICATIONS_8A	Such benefit only applies to Rural fixed telephony Services provided in populations of up to 5,000 inhabitants, according to the latest definitive results from the general population and housing census published by the National Institute of Statistics and Geography	LIEPS, Art 8, IV, a
Mexico IEPS	Telecommunications Service	IEPS_TELECOMMUNICATIONS_8B	Such benefit only applies to Public Telecommunication Service, provided to the general public, through the installation, operation and exploitation of telephone sets for public use.	LIEPS, Art 8, IV, b
Mexico IEPS	Telecommunications Service	IEPS_TELECOMMUNICATIONS_8C	Such benefit only applies to interconnection services carried out between residents in Mexico, as well as those that are carried out by residents in Mexico with residents abroad.	LIEPS, Art 8, IV, c
Mexico IEPS	Internet Access Service - Internet Telecommunications	IEPS_INTERNET	Such benefit only applies to Telecommunication internet services (fixed or mobile network), provided through a telecommunications network.	LIEPS, Art. 8°, IV, d.
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SC	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SC	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SC	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SC	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SM	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SM	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SM	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SM	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SA	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SA	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SA	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SA	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SB	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SB	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SB	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SB	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SC O	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SC O	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SC O	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SCO	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESUNTIL14ABV_SD	Such rule only applies to sale of Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, II, A and Art 2, I, A, 1
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES14TO20ABV_SD	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, II, A and Art 2, I, A, 2
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGES20MOREABV_SD	Such rule only applies to sale of Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, II, A and Art 2, I, A, 3
Mexico IEPS	of Alcoholic Beverages	IEPS_OFBEVERAGESART8_SD	Such benefit only applies to sale of Beer, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEYSC	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEYSCM	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEYSCSA	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEY_SSB	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEY_SCO	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e
Mexico IEPS	of Uncrystallized Honeys	IEPS_OFHONEY_SSD	Such benefit only applies whenever sales of such product complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and LIEPS, Art 8, I, e
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SC	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SC	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI, VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SM	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SM	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SA	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SA	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SB	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SB	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SCO	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SCO	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOL_SD	Such rule only applies to the sale of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health.	LIEPS, Art 2, II, A and Art 2, I, B

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Alcohol, Denatured Alcohol	IEPS_OFALCOHOLART8_SD	Such benefit only applies whenever sales of Alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C and Denatured alcohol, with the impurities that accompany it, with a graduation greater than 55 ° G.L., at a temperature of 15 ° C, with the addition of denaturing substances authorized by the Ministry of Health, when such products complies with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 2, II, A and art 8, I, e
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SC	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SC	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SC	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SC	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SM	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SM	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SM	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SM	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SA	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SA	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SA	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SA	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SB	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SB	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SB	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SB	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SCO	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SCO	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SCO	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SCO	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SD	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SD	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SD	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTESART8_SD	Such benefit only applies to the sale of cigarette, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SC	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SC	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SC	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SC	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SC	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SC	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SM	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SM	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SM	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SM	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SM	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SM	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SA	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SA	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SA	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SA	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SA	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SA	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SB	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SB	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SB	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SB	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SB	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SB	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SCO	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SCO	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SCO	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SCO	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SCO	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SCO	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SD	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8C_SD	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS8D_SD	Such benefit only applies to the sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND_SD	Such rule only applies to the sale of Cigars and other carved cigars made entirely by hand.	LIEPS, Art 2, II, A and Art 2, I, C, 3
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8C_SD	Such benefit only applies to the sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 2, II, A and art 8, I, c
Mexico IEPS	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARSBYHAND8D_SD	Such benefit only applies to the sale of Cigars and other carved cigars made entirely , when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SC	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SC	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SC	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SM	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SM	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SM	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SA	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SA	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SA	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SB	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SB	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SB	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SCO	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SCO	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SCO	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SD	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SD	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS8D_SD	Such benefit only applies to Energy Drinks or Concentrate, powders and syrups to prepare it, with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 2, II, A and art 8, I, d
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SC	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SC	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SC	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, I, 3
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SC	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SM	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SM	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SM	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, I, 3
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SM	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SA	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SA	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SA	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, I, 3
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SA	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SB	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SB	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SB	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, I, 3

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SB	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SCO	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SCO	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SCO	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, 3
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SCO	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES1AND2_SD	Such rule only applies to the sale of Pesticides (category 1 and 2)	LIEPS, Art 2, II, A and Art 2, I, 1
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES3_SD	Such rule only applies to the sale of Pesticides (category 3)	LIEPS, Art 2, II, A and Art 2, I, 2
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES4_SD	Such rule only applies to the sale of Pesticides (category 4)	LIEPS, Art 2, II, A and Art 2, I, 3
Mexico IEPS	of Pesticides	IEPS_OFPESTICIDES5_SD	Such rule only applies to Pesticides (category 5)	LIEPS, Art 2, II, A, and Art 8, I, h
Mexico IEPS	of Foods	IEPS_OFFOODS_SC	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J
Mexico IEPS	of Foods	IEPS_OFFOODS_SM	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	of Foods	IEPS_OFFOODS_SA	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J
Mexico IEPS	of Foods	IEPS_OFFOODS_SB	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J
Mexico IEPS	of Foods	IEPS_OFFOODS_SCO	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J
Mexico IEPS	of Foods	IEPS_OFFOODS_SD	Such rule only applies to Snack, Confectionery Products, Custards and Puddings, Chocolate and other Cocoa Products, Fruit and Vegetable Sweets, Peanut and Hazelnut Butters, Prepared Cereal-Based Foods, Milk Sweets, Ice Creams and popsicles, with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, II, A and Art 2, I, J
Mexico IEPS	Beers Made from Other than Malt	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to Beer with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a
Mexico IEPS	Beers Made from Other than Malt	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to Beer with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	Beers Made from Other than Malt	IEPS_BEVERAGES_20MOREABV	Such rule only applies to Beer with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Beers Made from Other than Malt	IEPS_BEVERAGES_EXEMPT	Such benefit only applies to Beers, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, I, a
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED	Such rule only applies to 01 liter of Flavored Beverages with sugar added	LIEPS, Art 2, I, G y Art. 3, XVIII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_EXEMPT8C	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XVIII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_EXEMPT8F	Such benefit only applies to Beverages sold at bars, restaurants and any other place with services of food and drink	LIEPS, Art 8, I, f y Art. 3, XVIII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_MEDICINES	Such benefit only applies to Flavored Beverages with Certificate issued by Sanitary Bodies in order to be framed as medicines	LIEPS, Art 8, I, f y Art. 3, XVIII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_EXEMPT13	Such benefit only applies to import of Flavored Beverages with Certificate issued by Sanitary Bodies in order to be framed as medicines	LIEPS, Art 13, VII y Art. 3, XVIII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_EXEMPT8D	Such benefit only applies to refreshing drinks when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, XVIII
Mexico IEPS	Energy Drinks	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XVII, a
Mexico IEPS	Energy Drinks	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to 600 ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XVII
Mexico IEPS	Energy Drinks	IEPS_ENERGYDRINKEXEMPT_8D	Such benefit only applies when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, d y Art. 3, XVII

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Oral Serums	IEPS_ORALSERUMS	Such benefit only applies to import of Oral Serums	LIEPS, Art 13, VII y Art. 3, XXI
Mexico IEPS	Uncrystallized Honeys	IEPS_HONEYSART8	Such benefit only applies whenever sales comply with fiscal guidelines pursuant to Article 19th, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 8, I, e y Art. 3, XIII
Mexico IEPS	Uncrystallized Honeys	IEPS_HONEYSART13	Such benefit only applies to import, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV (accounting rules and ancillary obligations).	LIEPS, Art 13, V y Art. 3, XIII
Mexico IEPS	Gasoline	IEPS_GASOLINEUNTIL91_AUTO	Such rule only applies to 01 liter of automotive gasoline with content lower than 91 octanes, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, a for Fee 1, and Art 2, I H, 3 for Fee 2, and Art 2-A, I, for Fee 3 y Art. 3, IX, a
Mexico IEPS	Gasoline	IEPS_GASOLINEUNTIL91_ABROAD	Such rule only applies to 01 liter of automotive gasoline with content lower than 91 octanes sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, D, a for Fee 1 and Art 2, H, 3, for Fee 2 y Art. 3, IX, a
Mexico IEPS	Gasoline	IEPS_GASOLINE91MORE_AUTO	Such rule only applies to 01 liter of automotive gasoline with content higher than or equal to 91 octane, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, b for Fee 1; Art 2, I H, 3 for Fee 2 and Art 2-A, II for Fee 3 y Art. 3, IX, a
Mexico IEPS	Gasoline	IEPS_GASOLINE91MORE_ABROAD	Such rule only applies to 01 liter of automotive gasoline with content higher than or equal to 91 octane, sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, b and Art 2, I H, 3 for Fee 2 y Art. 3, IX, a

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Gasoline	IEPS_GASOLINEUNTIL91	Such rule only applies to 01 liter of Gasoline with content lower than 91 octane, sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 3, and Art 2-A, I y Art. 3, IX, b
Mexico IEPS	Gasoline	IEPS_GASOLINE91MORE	Such rule only applies to 01 liter of Gasoline with content higher or equal than 91 octane, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 3, and Art 2-A, II y Art. 3, IX, b
Mexico IEPS	Gasoline	IEPS_GASOLINE	Such rule only applies to 01 liter of Gasoline. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 3 y Art. 3, IX, b
Mexico IEPS	Gasoline	IEPS_GASOLINEEXEMPT_8C	Such benefit only applies to (1) Automotive Gasoline (< 91 octanes or >=91 octanes), (2) gasoline (< 91 octanes or >=91 octanes) and (3) Gasoline, when such products are sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, IX, a
Mexico IEPS	Diesel	IEPS_DIESEL_AUTO	Such rule only applies to 01 liter of Automotive Diesel sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, c for Fee 1; Art 2, I H, 5 for Fee 2 and Art 2-A, III for Fee 3 y Art. 3, IX, a
Mexico IEPS	Diesel	IEPS_DIESEL_AUTOABROAD	Such rule only applies to 01 liter of Automotive Diesel sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, c and Art 2, I H, 5 for Fee 2 y Art. 3, IX, a
Mexico IEPS	Diesel	IEPS_DIESEL	Such rule only applies to 01 liter of Diesel sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 5, and art 2-A, III y Art. 3, IX, c
Mexico IEPS	Diesel	IEPS_DIESEL_ABROAD	Such rule only applies to 01 liter of Diesel sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 5 y Art. 3, IX, c

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Diesel	IEPS_DIESELEXEMPT_8C	Such benefit only applies to (1) Automotive Diesel and (2) Diesel, when such products are sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, IX, a
Mexico IEPS	2012.3826 Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of p	IEPS_NONFOSSILFUELS	Such rule only applies to 01 liter of Automotive non-Fossil Fuels. When the fuels are mixed, the fee will be calculated according to the amount of each fuel in the mix.	LIEPS, Art 2, I, D, 2 Art. 3, IX, d
Mexico IEPS	2012.3826 Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of p	IEPS_NONFOSSILFUELS_EXEMPT	Such benefit only applies to Automotive non-Fossil Fuels, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, IX, d
Mexico IEPS	Aviation Gas	IEPS_AVIATIONGAS	Such rule only applies to 01 liter of Aviation gas	LIEPS, Art 2, I, H, 3 y Art. 3, XX, e
Mexico IEPS	Aviation Gas	IEPS_AVIATIONGASEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XX, e
Mexico IEPS	Fuel for Jet	IEPS_FUELFORJET	Such rule only applies to 01 liter of Fuel for Jet	LIEPS, Art 2, I, H, 4 y Art. 3, XXII, f
Mexico IEPS	Fuel for Jet	IEPS_FUELFORJET_EXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, f
Mexico IEPS	Kerosene	IEPS_KEROSENE	Such rule only applies to 01 liter of Kerosene	LIEPS, Art 2, I, H, 4 y Art. 3, XXII, f
Mexico IEPS	Kerosene	IEPS_KEROSENEEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, f
Mexico IEPS	Fuel Oil	IEPS_FUELOIL	Such rule only applies to 01 liter of Fuel Oil. When the fuels are mixed, the fee will be calculated according to the amount of each fuel in the mix.	LIEPS, Art 2, I, H, 6 y Art. 3, XXII, h
Mexico IEPS	Fuel Oil	IEPS_FUELOILEXEMPT	Such benefit only applies when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, h
Mexico IEPS	2012.27011 - Coal, whether or not pulverised, but not agglomerated :	IEPS_MINERALCARBON	Such rule only applies to 1 ton of Mineral Carbon	LIEPS, Art 2, I,H, 9 y Art. 3, XXII, k

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.27011 - Coal, whether or not pulverised, but not agglomerated :	IEPS_MINERALCARBONEXEMPT	Such benefit only applies to Mineral Carbon, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, k
Mexico IEPS	2012.27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; miner	IEPS_OTHERFOSSILFUEL	Such rule only applies to Other fossil fuel. Fee is based on weights per ton of carbon contained in the fuel.	LIEPS, Art 2, I, H, 10 y Art. 3, XXII, I
Mexico IEPS	2012.27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; miner	IEPS_OTHERFOSSILFUELEXEMPT	Such benefit only applies to Other Fossil fuel, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, c y Art. 3, XXII, I
Mexico IEPS	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	IEPS_CALORICFOODS275KG	Such rule only applies to snack products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 1 y Art. 3, XXVII
Mexico IEPS	Custards and Puddings	IEPS_CALORICFOODS275KG	Such rule only applies to Custards and Puddings products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 4 y Art. 3, XXVII
Mexico IEPS	Milk Sweets	IEPS_CALORICFOODS275KG	Such rule only applies to Milk Sweets products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 7 y Art. 3, XXVII
Mexico IEPS	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to Alcoholic Beverages with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a
Mexico IEPS	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to Alcoholic Beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	IEPS_BEVERAGES_20MOREABV	Such rule only applies to Alcoholic Beverages with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a
Mexico IEPS	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	IEPS_ALCOHOL_ART13EXEMPT	Such benefit only applies to the import of Mead products and its derived products	LIEPS, Art 13, III y Art. 3, I, a

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	IEPS_ALCOHOL_ART8EXEMPT	Such benefit only applies to Mead and products derived from its fermentation.	LIEPS, Art 8, I, b y Art. 3, I, a
Mexico IEPS	Milk	IEPS_MILK	Such benefit only applies to import of milk in any presentation	LIEPS, Art 13, VII
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK_VATEXEMPT	Such rule only applies to Concentrate to Make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added	LIEPS, Art 2, I, G, (1) y Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK	Such rule only applies to Concentrate to Make Flavored Beverages with sugar added	LIEPS, Art 2, I, G, (1) y Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such benefit only applies to Concentrate to Make Flavored Beverages with sugar added or Concentrate to Make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, cy Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK1L	Such rule only applies to Concentrate to Make 01 liter of Energy Drink	LIEPS, Art 2, I, Fy Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Concentrate to Make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Concentrate to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX
Mexico IEPS	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8D	Such rule only applies to Syrup to prepare of Energy Drink with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, dy Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK_VATEXEMPT	Such rule only applies to Syrup to make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added	LIEPS, Art 2, I, G, (1)y Art. 3, XIX

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK	Such rule only applies to Syrup to Make Flavored Beverages with sugar added	LIEPS, Art 2, I, G, (1)y Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such benefit only applies to Syrup to Make Flavored Beverages with sugar added or Syrup to make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, cy Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK1L	Such rule only applies to Syrup to make 01 liter of Energy Drink	LIEPS, Art 2, I, Fy Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Syrup to make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Syrup to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX
Mexico IEPS	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8D	Such rule only applies to Syrup to prepare of Energy Drink with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, dy Art. 3, XIX
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK_VATEXEMPT	Such rule only applies to Powders to make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added	LIEPS, Art 2, I, G, (1)y Art. 3, XIX
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such rule only applies to Powders to make Flavored Beverages with sugar added, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, cy Art. 3, XIX
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK1L	Such rule only applies to Powders to make 01 liter of Energy Drink	LIEPS, Art 2, I, Fy Art. 3, XIX
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Powders to make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Powder to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last pragraphy Art. 3, XIX
Mexico IEPS	Powders to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8D	Such rule only applies to Powders to prepare of Energy Drink with or without sugar added, when sold to general public by person and entities other than, fillers, producers, manufacturers, distributors and importers, given that most part of revenues derive from sales to the general public.	LIEPS, Art 8, I, dy Art. 3, XIX
Mexico IEPS	Essences or Extract of Flavors to Make Flavored Beverages	IEPS_ENERGYDRINK_VATEXEMPT	Such rule only applies to Essences to make Flavored Beverages, sold in automatic, electrical or mechanical device with sugar added	LIEPS, Art 2, I, G, (1)y Art. 3, XIX
Mexico IEPS	Essences or Extract of Flavors to Make Flavored Beverages	IEPS_ENERGYDRINKEXEMPT_8C	Such benefit only applies to Essences or Extract of Flavors to Make Flavored Beverages with sugar added, when sold by person and entities other than manufacturers, producers and importers.	LIEPS, Art 8, I, cy Art. 3, XIX
Mexico IEPS	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	IEPS_PESTICIDES1AND2	Such rule only applies to Pesticides (category 1 and 2)	Art 2, I, I, 1 y Art. 3, XXIII
Mexico IEPS	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	IEPS_PESTICIDES3	Such rule only applies to Pesticides (category 3)	Art 2, I, I, 2 y Art. 3, XXIII
Mexico IEPS	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	IEPS_PESTICIDES4	Such rule only applies to Pesticides (category 4)	Art 2, I, I, 3 y Art. 3, XXIII
Mexico IEPS	2012.3808 Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-grow	IEPS_PESTICIDES5	Such rule only applies to Pesticides (category 5)	Art 8, I, h y Art. 3, XXIII
Mexico IEPS	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to alcoholic beverages with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to alcoholic beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	IEPS_BEVERAGES_20MOREABV	Such rule only applies to alcoholic beverages with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a
Mexico IEPS	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	IEPS_BEVERAGES_UNTIL14ABV	Such rule only applies to alcoholic beverages with ABV of 14% or less	LIEPS, Art 2, I, A, 1 y Art. 3, I, a
Mexico IEPS	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	IEPS_BEVERAGES_14TO20ABV	Such rule only applies to alcoholic beverages with ABV higher than 14% up to 20%	LIEPS, Art 2, I, A, 2 y Art. 3, I, a
Mexico IEPS	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	IEPS_BEVERAGES_20MOREABV	Such rule only applies to alcoholic beverages with ABV higher than 20%	LIEPS, Art 2, I, A, 3 y Art. 3, I, a
Mexico IEPS	2012.200819 -- Other, including mixtures	IEPS_CALORICFOODS275KG	Such rule only applies to Hazelnut Butter products with a caloric density of 275 kilocalories or more per 100 grams	LIEPS, Art 2, I, J, 6 y Art. 3, XXVII
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_VATEXEMPT8	Such rule only applies to sale of Flavored Beverages with drug health registration	Art. 2nd-A, I, b, LIVA; Art. 7th LIVA Regulation and Art 8, I, f LIEPS
Mexico IEPS	Flavored Beverages	IEPS_FLAVORED_VATEXEMPT13	Such rule only applies to importation of Flavored Beverages with drug health registration	Art. 2nd-A, I, b, LIVA; Art. 7th LIVA Regulation and Art 13, VII LIEPS
Mexico IEPS Fee	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_01	Such rule only applies to 01 cigarette, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a
Mexico IEPS Fee	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_14	Such rule only applies to a pack of 14 cigars, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	2012.240220 -Cigarettes containing tobacco	IEPS_CIGARETTES_20	Such rule only applies to a pack of 20 cigars, providing each one equals 0.75g of tobacco, including other substances which are mixed with tobacco.	LIEPS, Art 2, I, C, 1, (2) y Art. 3, VIII, a
Mexico IEPS Fee	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	IEPS_OTHERTOBBACCOS_01	Such rule only applies to 01 Cigar and other carved tobaccos. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, I, C, 2, (2) y Art. 3, VIII, c
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SC	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SC	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SC	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SM	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SM	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SM	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SA	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SA	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SA	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SB	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SB	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SB	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SCO	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SCO	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SCO	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES01_SD	Such rule only applies to the sale of 01 cigarette. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES14_SD	Such rule only applies to the sale of a pack of 14 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigarettes Containing Tobacco	IEPS_OFCIGARETTES20_SD	Such rule only applies to the sale of a pack of 20 cigarettes. Each cigar = 0.75g of tobacco, including other substances which the tobacco is mixed.	LIEPS, Art 2, II, A and Art 2, I, C, 1, (2)
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SC	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SM	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SA	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SB	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SCO	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)
Mexico IEPS Fee	of Cigars, Cheroots and Cigarillos, Containing Tobacco	IEPS_OFCIGARS_SD	Such rule only applies to the sale of 01 Cigar and other carved tobacco. Fee 2 shall be obtained by dividing the total weight of the sold or imported worked tobaccos by 0.75. It shall be considered other substances with which the tobacco is mixed, except the filter or the paper or any other substance that does not contain tobacco, with which the aforementioned carved tobaccos are wrapped.	LIEPS, Art 2, II, A and Art 2, I, C, 2, (2)

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SC	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SC	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SM	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SM	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SA	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SA	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SB	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SB	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SCO	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SCO	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS1L_SD	Such rule only applies to the sale of 01 liter of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	of Energy Drinks or Concentrate, powders and syrups to prepare it	IEPS_OFENERGYDRINKS600_SD	Such rule only applies to the sale of 600 ml of Energy Drinks or Concentrate, powders and syrups to prepare it, with sugar added	LIEPS, Art 2, II, A, Art 2, I, F and, Art 2, I, G, last paragraph
Mexico IEPS Fee	Energy Drinks	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XVII

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	Energy Drinks	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to 600 ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XVII
Mexico IEPS Fee	Gasoline	IEPS_GASOLINEUNTIL91_AUTO	Such rule only applies to 01 liter of automotive gasoline with content lower than 91 octanes, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, a for Fee 1, and Art 2, I H, 3 for Fee 2, and Art 2-A, I, for Fee 3 y Art. 3, IX, a
Mexico IEPS Fee	Gasoline	IEPS_GASOLINEUNTIL91_ABROAD	Such rule only applies to 01 liter of automotive gasoline with content lower than 91 octanes sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, D, a for Fee 1 and Art 2, H, 3, for Fee 2 y Art. 3, IX, a
Mexico IEPS Fee	Gasoline	IEPS_GASOLINE91MORE_AUTO	Such rule only applies to 01 liter of automotive gasoline with content higher than or equal to 91 octane, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, b for Fee 1; Art 2, I H, 3 for Fee 2 and Art 2-A, II for Fee 3 y Art. 3, IX, a
Mexico IEPS Fee	Gasoline	IEPS_GASOLINE91MORE_ABROAD	Such rule only applies to 01 liter of automotive gasoline with content higher than or equal to 91 octane, bought to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, b and Art 2, I H, 3 for Fee 2 y Art. 3, IX, a
Mexico IEPS Fee	Gasoline	IEPS_GASOLINEUNTIL91	Such rule only applies to 01 liter of Gasoline with content lower than 91 octane, sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 3, and Art 2-A, I y Art. 3, IX, b
Mexico IEPS Fee	Gasoline	IEPS_GASOLINE91MORE	Such rule only applies to 01 liter of Gasoline with content higher or equal than 91 octane, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 3, and Art 2-A, II y Art. 3, IX, b

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Fee	Diesel	IEPS_DIESEL_AUTO	Such rule only applies to 01 liter of Automotive Diesel sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, c for Fee 1; Art 2, I H, 5 for Fee 2 and Art 2-A, III for Fee 3 y Art. 3, IX, a
Mexico IEPS Fee	Diesel	IEPS_DIESEL_AUTOABROAD	Such rule only applies to 01 liter of Automotive Diesel sold to abroad. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, c and Art 2, I H, 5 for Fee 2 y Art. 3, IX, a
Mexico IEPS Fee	Diesel	IEPS_DIESEL	Such rule only applies to 01 liter of Diesel sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, H, 5, and art 2-A, III y Art. 3, IX, c
Mexico IEPS Fee	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Concentrate to Make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Fee	Concentrate to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Concentrate to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Fee	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Syrup to make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Fee	Syrup to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Syrup to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Fee	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK1L_FEE	Such rule only applies to Powders to make 01 liter of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Fee	Powders to Make Flavored Beverages	IEPS_ENERGYDRINK600ML_FEE	Such rule only applies to Powder to prepare 600ml of Energy Drink with sugar added	LIEPS, Art 2, I, F and, Art 2, I, G, last paragraph y Art. 3, XIX
Mexico IEPS Additional Fee	Gasoline	IEPS_GASOLINEUNTIL91_AUTO	Such rule only applies to 01 liter of automotive gasoline with content lower than 91 octanes, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, a for Fee 1, and Art 2, I H, 3 for Fee 2, and Art 2-A, I, for Fee 3 y Art. 3, IX, a



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IEPS Additional Fee	Gasoline	IEPS_GASOLINE91MORE_AUTO	Such rule only applies to 01 liter of automotive gasoline with content higher than or equal to 91 octane, sold in national territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, b for Fee 1; Art 2, I H, 3 for Fee 2 and Art 2-A, II for Fee 3 y Art. 3, IX, a
Mexico IEPS Additional Fee	Diesel	IEPS_DIESEL_AUTO	Such rule only applies to 01 liter of Automotive Diesel sold in National Territory. When fuels are mixed, the fee will be calculated according to the amount of each fuel within the mix.	LIEPS, Art 2, I, D, c for Fee 1; Art 2, I H, 5 for Fee 2 and Art 2-A, III for Fee 3 y Art. 3, IX, a
Mexico IVA Withholding	BUSINESS SERVICES	VAT_BUSINESSACTIVITIES	Such rule only applies to business services framed as independent personal services, or commission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	AGRICULTURAL	VAT_AGRICULTURAL	Such rule only applies to agricultural services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	CONSTRUCTION	VAT_CONSTRUCTION	Such rule only applies to construction services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	COPYRIGHTS	VAT_COPYRIGHTS	Such rule only applies to copyrights services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	EDUCATIONAL SERVICES	VAT_EDUCATIONALSERVICES1A	Such rule only applies to educational services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	ELECTRIC/GAS/SANITARY SERVICES	VAT_SANITARYSERVICES	Such rule only applies to electric/gas/sanitary services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IVA Withholding	ENGINEERING AND MANAGEMENT SERVICES	VAT_MANAGEMENTSERVICES	Such rule only applies to engineering and management services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	ENTERTAINMENT SERVICES	VAT_ENTERTAINMENTSERVICES	Such rule only applies to entertainment services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	ENVIRONMENTAL QUALITY SERVICES	VAT_QUALITYSERVICES	Such rule only applies to environmental quality services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	FINANCIAL, INSURANCE, LEGAL, REAL ESTATE	VAT_FINANCIALSERVICES	Such rule only applies to financial, insurance, legal, real estate services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico IVA Withholding	FREIGHT TRANSPORT	VAT_FREIGHTTRANSPORT	Such rule only applies to freight services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, a - LIVA y Art. 1A, II, d - LIVA
Mexico IVA Withholding	HEALTH SERVICES	VAT_HEALTHSERVICES	Such rule only applies to health services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	HOTEL & OTHER LODGING PLACES	VAT_LODGINGPLACES	Such rule only applies to hotel and lodging services framed as independent personal services, or comission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	MEDIA	VAT_MEDIA	Such rule only applies to media services framed as independent personal services. Such rule only applies to comission agency services rendered by individuals related to media services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IVA Withholding	MISCELLANEOUS	VAT_MISCELLANEOUSSERVICES	Such rule only applies to miscellaneous services framed as independent personal services. Such rule only applies to commission agency services rendered by individuals related to miscellaneous services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	MISCELLANEOUS REPAIRS	VAT_MISCELLANEOUSREPAIRS	Such rule only applies to miscellaneous repair services framed as independent personal services. Such rule only applies to commission agency services rendered by individuals related to miscellaneous repair services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	NONPROFIT ORGANIZATIONAL SERVICES	VAT_COMMISSIONSERVICES	Such rule only applies to commission agency services rendered by individuals related to nonprofit organizational services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	OTHER BUSINESS SERVICES	VAT_OTHERBUSINESS	Such rule only applies to other business services framed as independent personal services. Such rule only applies to commission agency services rendered by individuals related to other business services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	PUBLIC SERVICES	VAT_PUBLICSERVICES	Such rule only applies to other public services framed as independent personal services. Such rule only applies to commission agency services	Art. 1A, II, "d" - LIVA
Mexico IVA Withholding	TRANSPORTATION	VAT_TRANSPORTATION	Such rule only applies to transportation services framed as independent personal services or commission agency services rendered by individuals related to transportation services.	Art. 1A, II, "a" y "d" - LIVA. Art. 3, I, "a" RLIVA
Mexico IVA Withholding	Lease of Movable Assets	VAT_MOVABLELEASEFOREIGN	Such rule only applies to the leasing of tangible goods granted by foreign residents without a permanent establishment in Mexico.	Art. 1A, III - LIVA
Mexico IVA Withholding	Lease of Movable Assets	VAT_MOVABLELEASE	Such rule only applies to the leasing of goods, provided or granted by individuals in Mexico.	Art. 1A, II, a - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
Mexico IVA Withholding	ELECTRONIC SERVICES	VAT_ELECTRONICSERVICES2	Such rule only applies to digital services rendered by foreign residents, comprehending: downloads of or access to images, films, text, information, video, audio, music, games, including gaming, as well as other multimedia content.	Art. 18-B, I, y Art. 18 J, II, a
Mexico IVA Withholding	ELECTRONIC SERVICES	VAT_ELECTRONICSERVICES3	Such rule only applies to digital services rendered by foreign residents, comprehending the intermediation between third parties which supply and demand goods or services, whenever failing to comply with fiscal guidelines.	Art. 18 J, II, "a" y, III, "b" - LIVA
Mexico IVA Withholding	ELECTRONIC SERVICES	VAT_ELECTRONICSERVICES4	Such rule only applies to digital services rendered by foreign residents with no establishment in Mexico, comprehending the intermediation between third parties which supply and demand goods or services.	Art. 18-B, II y Art. 18-J, II, "a" y III, "b" - LIVA
Mexico IVA Withholding	ELECTRONIC SERVICES	VAT_ELECTRONICSERVICES1	Such rule only applies to electronic services framed as independent personal services, or commission services rendered by individuals related to the main services specified herein.	Art. 1A, II, "a" - LIVA y Art. 1A, II, "d" - LIVA
Mexico IVA Withholding	2012 HARMONIZED	VAT_TANGIBLEGOODS	Such rule only applies to tangible goods, either acquired or enjoyed temporarily, which belong to foreign residents.	Art. 1A y Art. 1A, III - LIVA
Mexico IVA Withholding	2012 HARMONIZED	VAT_WASTE	Such rule only applies to any waste utilized as raw material for their industrial activities or trade.	Art. 1A y Art. 1A, II, b - LIVA
Mexico IVA Withholding	Services Rendered by Legal Entities	VAT_LEGALENTITIES5	Such rule only applies to any subcontratacion	Art. 1A, IV - LIVA
Mexico IVA Withholding	Domestic Transportation	VAT_DOMESTICTRANSP	Such rule only applies to Domestic Transportation classified as independent personal services, or commission services provided by individuals.	Art. 1A, II, c - LIVA
Mexico IVA Withholding	Domestic Transportation	ISR_TECPLATFORMS2	Such rule only applies to Domestic Transportation purchased online and classified as independent personal services, or commission services provided by individuals.	Art. 1A, II, c - LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Aguascalientes territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Aguascalientes territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	Uncrystallized Honeys	VF_HONEYS	Such rule only applies when destined for final sale of Uncrystallized Honeys in sealed packages within Aguascalientes territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Aguascalientes territory	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Aguascalientes territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 70-A, Art 70-B y Art 70-D Ley de Hacienda del Estado de Aguascalientes
MX - Baja California Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Baja California Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Baja California Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Baja California Impuesto a la Venta Final	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Mead and products derived from its fermentation in sealed packages within Baja California territory	Art. 156-33, 34, 35 y 43 Ley de Hacienda del Estado de Baja California
MX - Campeche Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Campeche territory	Art. 53-H, 53-I y 53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Campeche Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Campeche territory	Art. 53-H, 53-I, 53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Campeche territory	Art. 53-H, 53-I,53-K Ley de Hacienda del Estado de Campeche

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Campeche Impuesto a la Venta Final	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beer	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Mead and products derived from its fermentation in sealed packages within Campeche territory	Art. 53-H, 53-I, 53-K Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.4901 Printed books, brochures, leaflets and similar printed matter, whether or not in single sh	VF_BOOKS	Such rule only applies to sale of books, newspapers and magazines within Campeche territory	Art. 6, 7, 8 y 9 Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising	VF_BOOKS	Such rule only applies to sale of books, newspapers and magazines within Campeche territory	Art. 6, 7, 8 y 9 Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.4903 Children's picture, drawing or colouring books.	VF_BOOKS	Such rule only applies to sale of books, newspapers and magazines within Campeche territory	Art. 6, 7, 8 y 9 Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.4904 Music, printed or in manuscript, whether or not bound or illustrated.	VF_BOOKS	Such rule only applies to sale of books, newspapers and magazines within Campeche territory	Art. 6, 7, 8 y 9 Ley de Hacienda del Estado de Campeche
MX - Campeche Impuesto a la Venta Final	2012.490591 -- In book form	VF_BOOKS	Such rule only applies to sale of books, newspapers and magazines within Campeche territory	Art. 6, 7, 8 y 9 Ley de Hacienda del Estado de Campeche
MX - Chihuahua Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 - Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Chihuahua Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Mead and products derived from its fermentation in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 y 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 y 71-8 Ley de Hacienda del Estado de Chihuahua

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Chihuahua Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 and 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 y 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Chihuahua Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Chihuahua territory	Art. 71-5, 71-6, 71-7 y 71-8 Ley de Hacienda del Estado de Chihuahua
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3 Código Fiscal de la Ciudad de Mexico

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Ciudad de Mexico territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Ciudad de Mexico territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Ciudad de Mexico territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Ciudad de México territory	Art. 164-Bis 1, 2, 3Codigo Fiscal de la Ciudad de Mexico



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Durango Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 y 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 y 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 y 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Durango Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 - Ley de Hacienda del Estado de Durango
MX - Durango Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Durango territory	Art. 44-ter, 44-ter 1, 44-ter 2 and 44-ter 3 Ley de Hacienda del Estado de Durango
MX - Estado de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Estado de México territory	Art. 69-M, 69-N and 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Estado de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Estado de México territory	Art. 69-M, 69-N and 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México
MX - Estado de Mexico Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México
MX - Estado de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Estado de Mexico territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Estado de Mexico territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Estado de Mexico territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Estado de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México
MX - Estado de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Estado de Mexico Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Estado de México territory	Art. 69-M, 69-N, 69-O Código Financiero del Estado de México y Municipios
MX - Guanajuato Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 - Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Guanajuato Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato
MX - Guanajuato Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Guanajuato territory	Art. 70, 71, 72 y 73 Ley de Hacienda para el Estado de Guanajuato

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Michoacan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 - Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Michoacan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Michoacan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Michoacán de Ocampo territory	Art. 20-Bis, 1, 2 y 5 Ley de Hacienda del Estado de Michoacán de Ocampo
MX - Morelos Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,

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MX - Morelos Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Morelos Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Morelos Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Morelos territory	Art 58 QUATER-4 Ley General de Hacienda del Estado de Morelos,
MX - Nayarit Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Nayarit territory	Art. 67, 68 and 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Nayarit territory	Art. 67, 68 y 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Nayarit Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Nayarit Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Nayarit Impuesto a la Venta Final	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Mead and products derived from its fermentation in sealed packages within Nayarit territory	Art. 67, 68, 70 Ley de Hacienda del Estado de Nayarit
MX - Oaxaca Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D LEHO - Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D LEHO Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Oaxaca Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C and 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Oaxaca territory	Art. 57-A, 57-B, 57-C y 57-D Ley Estatal de Hacienda del Estado de Oaxaca
MX - Queretaro Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Queretaro Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Queretaro Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Querétaro territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro; Art 2, I, A, 3 LIEPS
MX - Queretaro Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Querétaro territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Queretaro Impuesto a la Venta Final	Uncrystallized Honeys	VF_HONEYS	Such rule only applies when destined for final sale of Uncrystallized Honeys in sealed packages within Querétaro territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Querétaro territory	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL_IJPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Querétaro territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 74, Art 75, I, V, Art 76 y Art 77 Ley de Hacienda del Estado de Queretaro
MX - Quintana Roo Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Quintana Roo Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER and 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Quintana Roo territory	Art 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - Quintana Roo Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Quintana Roo Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Quintana Roo territory	Art. 60-BIS, 60-TER y 60-QUINQUIES Ley De Hacienda Del Estado De Quintana Roo
MX - San Luis Potosi Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - San Luis Potosi Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - San Luis Potosi Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within San Luis Potosi territory	Art 36 SEPTENDÉCIAS Ley de Hacienda para el Estado de San Luis Potosi
MX - Sonora Impuesto a la Venta Final	2012.31 Fertilisers	VF_IGCIPS	Such rule only applies to sale of fertilizers, except for the first sale, and can be used in agriculture and livestock within Sonora territory	Art. 69-I, 70-V, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.8701 Tractors (other than tractors of heading 87.09).	VF_IGCIPS	Such rule only applies to sale of Tractors, except for the first sale, and can be used in agriculture and livestock within Sonora territory	Art. 69-I, 70-V, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Sonora Impuesto a la Venta Final	2012.0604 Foliage, branches and other parts of plants, without flowers or flower buds, and grasses,	VF_IGCIPS	Such rule only applies to sale of non-industrialized vegetables, except for the first sale, within Sonora territory	Art. 69-I, 70-III a, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.0601 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	VF_IGCIPS	Such rule only applies to sale of non-industrialized vegetables, except for the first sale, within Sonora territory	Art. 69-I, 70-III a, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.07 Edible vegetables and certain roots and tubers	VF_IGCIPS	Such rule only applies to sale of non-industrialized vegetables, except for the first sale, within Sonora territory	Art. 69-I, 70-III a, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.2501 Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in	VF_IGCIPS	Such rule only applies to sale of salt, within Sonora territory	Art. 69-I, 70-III b, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.17 Sugars and sugar confectionery	VF_IGCIPS_IVAEXEMPT	Such rule only applies to sale of sugar, muscovado or piloncillo, within Sonora territory. When there is VAT zero rate with provided by for the sale of this product.	Art. 69-I, 70-III b, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.17 Sugars and sugar confectionery	VF_IGCIPS	Such rule only applies to sale of sugar, muscovado or piloncillo, within Sonora territory	Art. 69-I, 70-III b, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.03 Fish and crustaceans, molluscs and other aquatic invertebrates	VF_IGCIPS	Such rule only applies to sale of Fish and shellfish in their natural state, fresh, refrigerated or frozen, as long as they are not consumed in the establishment that sells them, within Sonora territory	Art. 69-I, 70-III d, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.0407 Birds' eggs, in shell, fresh, preserved or cooked.	VF_IGCIPS	Such rule only applies to sale of Eggs, except for the first sale, within Sonora territory	Art. 69-I, 70-III e, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	VF_IGCIPS_IVAEXEMPT	Such rule only applies to sale of Tortillas, dough, flour, bread, cookies and cake, whether corn or wheat, as well as nixtamal, except for the first sale of wheat flour. Within Sonora territory, when there is VAT zero rate with provided by for the sale of this product	Art. 69-I, 70-III g, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Sonora Impuesto a la Venta Final	2012.1902 Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepa	VF_IGCIPS	Such rule only applies to sale of Tortillas, dough, flour, bread, cookies and cake, whether corn or wheat, as well as nixtamal, except for the first sale of wheat flour. Within Sonora territory	Art. 69-I, 70-III g, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	VF_IGCIPS_IVAEXEMPT	Such rule only applies to sale of Tortillas, dough, flour, bread, cookies and cake, whether corn or wheat, as well as nixtamal, except for the first sale of wheat flour. Within Sonora territory, when there is VAT zero rate with provided by for the sale of this product	Art. 69-I, 70-III g, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	VF_IGCIPS_IEPSEXEMPT	Such rule only applies to sale of Tortillas, dough, flour, bread, cookies and cake, whether corn or wheat, as well as nixtamal, except for the first sale of wheat flour. Within Sonora territory	Art. 69-I, 70-III g, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.1905 Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; c	VF_IGCIPS	Such rule only applies to sale of Tortillas, dough, flour, bread, cookies and cake, whether corn or wheat, as well as nixtamal, except for the first sale of wheat flour. Within Sonora territory, when there is IEPS for Snacks and confectionery products, and VAT zero rate with provided by for the sale of these products	Art. 69-I, 70-III g, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.0402 Milk and cream, concentrated or containing added sugar or other sweetening matter.	VF_IGCIPS	Such rule only applies to sale of Milk natural, pasteurized, homogenized, condensed, evaporated, dehydrated, rehydrated, canned or powdered, within Sonora territory	Art. 69-I, 70-III h, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	VF_IGCIPS	Such rule only applies to sale of Charcoal, within Sonora territory	Art. 69-I, 70-III i, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.2201 Waters, including natural or artificial mineral waters and aerated waters, not containing	VF_IGCIPS	Such rule only applies to sale of water purified, distilled or potable, not carbonated or compounded, except ice, within Sonora territory	Art. 69-I, 70-III k, 74, 77-II y 82 Ley de Hacienda del Estado de Sonora

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Sonora Impuesto a la Venta Final	2012.01 Live animals	VF_IGCIPS	Such rule only applies to sale of Animals, as long as they are not subject to state taxes production, exploitation or the first sale, within Sonora territory	Art. 69-I, 70-III m, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.0301 Live fish.	VF_IGCIPS	Such rule only applies to sale of Animals, as long as they are not subject to state taxes production, exploitation or the first sale, within Sonora territory	Art. 69-I, 70-III m, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	Contract Manufacturing	VF_IGCIPS	Such rule only applies to receives of obtained by the maquila of flour or dough, corn or wheat and those of milk pasteurization, within Sonora territory	Art. 69-II, 71-I, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Sonora Impuesto a la Venta Final	2012.02 Meat and edible meat offal	VF_IGCIPS	Such rule only applies to sale of Meat in its natural state, fresh, chilled or frozen, intended for human consumption, within Sonora territory	Art. 69-I, 70-III c, 74, 77-I y 82 Ley de Hacienda del Estado de Sonora
MX - Tabasco Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinques Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinques Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinques Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinques Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinques Ley de Hacienda del Estado de Tabasco

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Tabasco Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tabasco Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Tabasco Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tabasco territory	Art. 62-Bis, 62-Ter, 62-Quater, 62-Quinquies Ley de Hacienda del Estado de Tabasco
MX - Tamaulipas Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverage	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas

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MX - Tamaulipas Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Tamaulipas territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Tamaulipas Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220720 -Ethyl alcohol and other spirits, denatured, of any strength	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of denatured alcohol in sealed packages within Tamaulipas territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI, VIII, X, XII and XIV LIESPYS	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	Uncrystallized Honeys	VF_HONEYS	Such rule only applies when destined for final sale of Uncrystallized Honeys in sealed packages within Tamaulipas territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI, VIII, X, XII and XIV LIESPYS	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240220 -Cigarettes containing tobacco	VF_CIGARETTES_01	Such rule only applies when destined for final sale of 01 cigarette in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240220 -Cigarettes containing tobacco	VF_CIGARETTES_14	Such rule only applies when destined for final sale of a pack with 14 cigars in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240220 -Cigarettes containing tobacco	VF_CIGARETTES_20	Such rule only applies when destined for final sale of a pack with 20 cigars in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240220 -Cigarettes containing tobacco	VF_CIGARETTES_IEPSEXEMPT	Such rule only applies when destined for final sale of cigars when sold by person and entities other than manufacturers and producers in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	VF_OTHERTOACCOS	Such rule only applies when destined for final sale of 01 Cigar and other carved tobaccos in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Tamaulipas Impuesto a la Venta Final	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	VF_OTHERTOACCOS_IEPSEXEMPT	Such rule only applies when destined for final sale of Cigars and other carved tobaccos, when sold to general public by person and entities other than, fillers, producers, manufacturers and distributors in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	VF_OTHERTOACCOSBYHAND	Such rule only applies when destined for final sale of Cigars and other carved cigars made entirely by hand in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.240210 -Cigars, cheroots and cigarillos, containing tobacco	VF_OTHERTOACCOSBYHAND_IEPS EXEMPT	Such rule only applies when destined for final sale of Cigars and other carved cigars made entirely by hand, when sold by person and entities other than manufacturers and producers in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL	Such rule only applies when destined for final sale of Alcohol in sealed packages within Tamaulipas territory	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Tamaulipas Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Alcohol in sealed packages within Tamaulipas territory, whenever sales comply with fiscal guidelines pursuant to Article 19, fractions I, II and paragraphs VI,VIII, X, XII and XIV LIESPYS	Art. 52-Duodecies, Sexdecies Ley de Hacienda para el Estado de Tamaulipas
MX - Yucatan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2204 Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Yucatan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2205 Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.220710 -Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spiri	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Yucatan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_UNTIL14ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV of 14% or less in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_14TO20ABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 14% up to 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.2206 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverag	VF_BEVERAGES_20MOREABV	Such rule only applies when destined for final sale of alcoholic beverages with ABV higher than 20% in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Yucatan Impuesto a la Venta Final	2012.220600 Other fermented beverages (for example, cider, perry, mead); mixtures of fermented bever	VF_ALCOHOL_IEPSEXEMPT	Such rule only applies when destined for final sale of Mead and products derived from its fermentation in sealed packages within Yucatán territory	Art. 47-AA, Art 47-AB y Art 47-AD Ley General de Hacienda del Estado de Yucatán
MX - Guerrero Impuesto Sobre Hospedaje	Private Home Rental	EVENTUAL TOURIST	Such rule only applies when destined in the case of Eventual Tourist Accommodation within Guerrero territory	Art. 60 - Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto Sobre Hospedaje	Hotels And Motels	EVENTUAL TOURIST	Such rule only applies when destined in the case of Eventual Tourist Accommodation within Guerrero territory	Art. 60 - Ley de Hacienda del Estado de Guerrero
MX - Aguascalientes Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances. Within Aguascalientes territory	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT. Within Aguascalientes territory	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes; Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances. Within Aguascalientes territory	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT. Within Aguascalientes territory	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes; Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1	Such rule only applies for the realization or exploration the Public Performance, within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2	Such rule only applies for the realization or exploration the Public Performance, within Aguascalientes territory and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3	Such rule only applies for the realization or exploration the Public Performance, within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Aguascalientes territory and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Aguascalientes territory and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Aguascalientes territory and and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Shows Performed in Restaurants, Bars, Cabarets, Party or Dance Clubs	IE_PUBLICSHOWS_RANGE1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is between \$ 0.01 and \$ 500.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Shows Performed in Restaurants, Bars, Cabarets, Party or Dance Clubs	IE_PUBLICSHOWS_RANGE2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is between \$ 500.01 and \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA
MX - Aguascalientes Impuesto sobre Entretenimiento	Shows Performed in Restaurants, Bars, Cabarets, Party or Dance Clubs	IE_PUBLICSHOWS_RANGE3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Aguascalientes territory and when the base is greater than \$ 1,000.00	Art 17, 18, 20, 21 y 29 Ley de Hacienda del Estado de Aguascalientes. Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Baja California Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances. Within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022
MX - Baja California Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT. Within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022; Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances. Within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022
MX - Baja California Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT. Within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022; Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1	Such rule only applies for the realization or exploration the Public Performance the Comedy shows, bullfights, musical audiences, dances, boxing events, wrestling, tent, those in which professional or non-professional athletes participate, within Baja California territory.	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2	Such rule only applies for the realization or exploration the Public Performance the fronton shows, horse races, or greyhounds and other amusements and public shows, within Baja California territory.	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance the Comedy shows, bullfights, musical audiences, dances, boxing events, wrestling, tent, those in which professional or non-professional athletes participate, that are not taxed by the VAT and within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance the fronton shows, horse races, or greyhounds and other amusements and public shows, that are not taxed by the VAT and within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR1	Such rule only applies for the realization or exploration the Public Performance the Comedy shows, bullfights, musical audiences, dances, boxing events, wrestling, tent, those in which professional or non-professional athletes participate, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR1	Such rule only applies for the realization or exploration the Public Performance the fronton shows, horse races, or greyhounds and other amusements and public shows., that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR2	Such rule only applies for the realization or exploration the Public Performance the Comedy shows, bullfights, musical audiences, dances, boxing events, wrestling, tent, those in which professional or non-professional athletes participate, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR2	Such rule only applies for the realization or exploration the Public Performance the fronton shows, horse races, or greyhounds and other amusements and public shows., that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Ano 2022, Art. 15, XIII, LIVA



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR3	Such rule only applies for the realization or exploration the Public Performance the Comedy shows, bullfights, musical audiences, dances, boxing events, wrestling, tent, those in which professional or non-professional athletes participate, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Año 2022, Art. 15, XIII, LIVA
MX - Baja California Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR3	Such rule only applies for the realization or exploration the Public Performance the fronton shows, horse races, or greyhounds and other amusements and public shows., that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Baja California territory	Art 137, 138 y 139 Ley de Hacienda del Estado de Baja California y Art 4 Ley de Ingresos Año 2022, Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances. Within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico; Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances. Within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico; Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance, within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Ciudad de Mexico territory	Art 134 y 139 Codigo Fiscal de la Ciudad de Mexico, Art. 15, XIII, LIVA



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza, within Ciudad de Mexico territory	Art 134 y 139Codigo Fiscal de la Ciudad de Mexico, Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Ciudad de Mexico territory	Art 134 y 139Codigo Fiscal de la Ciudad de Mexico, Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Ciudad de Mexico territory	Art 134 y 139Codigo Fiscal de la Ciudad de Mexico, Art. 15, XIII, LIVA
MX - Ciudad de Mexico Impuesto sobre Entretenimiento	Shows Performed in Restaurants, Bars, Cabarets, Party or Dance Clubs	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Ciudad de Mexico territory	Art 134 y 139Codigo Fiscal de la Ciudad de Mexico, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza
MX - Coahuila Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza; Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza
MX - Coahuila Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza; Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1	Such rule only applies for the realization or exploration the Public Performance the circuses, theaters, tents whatever the show you present, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2	Such rule only applies for the realization or exploration the Public Performance the sports, bullfighting and equestrian, cultural, fairs and regional festivals, dances, mechanical games and palenques, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance the circuses, theaters, tents whatever the show you present, that are not taxed by the VAT and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance the sports, bullfighting and equestrian, cultural, fairs and regional festivals, dances, mechanical games and palenques, that are not taxed by the VAT and within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR1	Such rule only applies for the realization or exploration the Public Performance the circuses, theaters, tents whatever the show you present, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR1	Such rule only applies for the realization or exploration the Public Performance the sports, bullfighting and equestrian, cultural, fairs and regional festivals, dances, mechanical games and palenques, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR2	Such rule only applies for the realization or exploration the Public Performance the circuses, theaters, tents whatever the show you present, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR2	Such rule only applies for the realization or exploration the Public Performance the sports, bullfighting and equestrian, cultural, fairs and regional festivals, dances, mechanical games and palenques, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR3	Such rule only applies for the realization or exploration the Public Performance the circuses, theaters, tents whatever the show you present, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Coahuila Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR3	Such rule only applies for the realization or exploration the Public Performance the sports, bullfighting and equestrian, cultural, fairs and regional festivals, dances, mechanical games and palenques, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Coahuila de Zaragoza territory	Art 4, 5, 6 y 7 Ley de Hacienda para el Estado de Coahuila de Zaragoza, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE1	Such rule only applies to receives of Theatrical Performances, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE2	Such rule only applies to receives of Theatrical Performances, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE3	Such rule only applies to receives of Theatrical Performances, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE1_VATEXE MPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero; Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT, within Guerrero territory and when the base is between \$ 1,501.00 and 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero; Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_RANGE3_VATEXE MPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero; Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE1	Such rule only applies to receives of Circuses Performances, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE2	Such rule only applies to receives of Circuses Performances, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE3	Such rule only applies to receives of Circuses Performances, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE1_VATEXE MPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero; Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero. Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_RANGE3_VATEXE MPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero. Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1	Such rule only applies for the realization or exploration the Public Performance, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2	Such rule only applies for the realization or exploration the Public Performance, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3	Such rule only applies for the realization or exploration the Public Performance, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_VATEXE MPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Guerrero territory. and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza", within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE1_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Guerrero territory and when the base is between \$ 0.01 and \$ 1,500.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE2_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Guerrero territory and when the base is between \$ 1,501.00 and \$ 3,000.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Guerrero Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_RANGE3_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Guerrero territory and when the base is greater than \$ 3,001.00	Art 20, 21 , 22, 23 y 29 Ley de Hacienda del Estado de Guerrero, Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos
MX - Morelos Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos
MX - Morelos Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Morelos Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza" and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Morelos Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance and within Morelos territory	Art 29, 30, 32, 32-bis y 36 Ley General de Hacienda del Estado de Morelos; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca
MX - Oaxaca Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca



AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Oaxaca Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza" and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Oaxaca Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance and within Oaxaca territory	Art 10, 11, 12, 13 y 20 Ley Estatal de Hacienda del Estado de Oaxaca; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro
MX - Queretaro Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Queretaro Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza" and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding by Business and Professional Activities and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Queretaro Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT, there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance and within Queretaro territory	Art 55, 56, 57 y 58 Ley de Hacienda del Estado de Queretaro; Art. 15, XIII, LIVA
MX - Tlaxcala Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS	Such rule only applies to receives of Circuses Performances. Within Tlaxcala territory	Art 109, I - Código Financiero para el Estado de Tlaxcala y sus Municipios
MX - Tlaxcala Impuesto sobre Entretenimiento	Shows Performed in Circuses	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Circuses Performances they are not taxed by the VAT and within Tlaxcala territory	Art 109, I - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA
MX - Tlaxcala Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS	Such rule only applies to receives of Theatrical Performances. Within Tlaxcala territory	Art 109, I - Código Financiero para el Estado de Tlaxcala y sus Municipios
MX - Tlaxcala Impuesto sobre Entretenimiento	Organization Of Theatrical Performances, Ballet	IE_PUBLICSHOWS_IVAEXEMPT	Such rule only applies to receives of Theatrical Performances they are not taxed by the VAT and within Tlaxcala territory	Art 109, I - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA

AUTHORITY	PRODUCT NAME	QUALIFIER	GUIDE	LEGAL BASIS
MX - Tlaxcala Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR3	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the entities residing abroad by realization or exploration the Public Performance, within Tlaxcala territory	Art 109, II - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA
MX - Tlaxcala Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR2	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding by Business and Professional Activities, within Tlaxcala territory	Art 109, II - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA
MX - Tlaxcala Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS	Such rule only applies for the realization or exploration the Public Performance, within Tlaxcala territory	Art 109, II - Código Financiero para el Estado de Tlaxcala y sus Municipios
MX - Tlaxcala Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_ISR1	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and there is ISR withholding for the legal entity that is framed in the "Régimen Simplificado de Confianza, within Tlaxcala territory	Art 109, II - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA
MX - Tlaxcala Impuesto sobre Entretenimiento	Public Shows	IE_PUBLICSHOWS_VATEXEMPT	Such rule only applies for the realization or exploration the Public Performance, that are not taxed by the VAT and within Tlaxcala territory	Art 109, II - Código Financiero para el Estado de Tlaxcala y sus Municipios; Art. 15, XIII, LIVA