

## Legal and legal study of the tax incentives of the LIF 2023, to determine whether the taxable base of SMEs is put at risk in its application

### Estudio jurídico y legal de los estímulos fiscales de la LIF 2023, para determinar si se pone en riesgo la base gravable de las PyMes en su aplicación

AGUILAR-PÉREZ, Esmeralda†\*, ROMERO-CRUZ, Rodolfo, AGUILAR-PÉREZ, Bacilisa, AGUILAR-PÉREZ, Silvia Madai and AGUILAR-PÉREZ, Nohemí

*Tecnológico Nacional de México-Instituto Tecnológico Superior de San Martín Texmelucan, Universidad Centroamericana, Universidad Tecnológica de Huejotzingo, Universidad del Valle de México y Universidad IEXPRO*

ID 1<sup>st</sup> Author: *Esmeralda, Aguilar-Pérez* / ORC ID: 0000-0001-6794-9630, Researcher ID Thomson: O-3376-2018, CVU CONAHCYT ID: 625314

ID 1<sup>st</sup> Co-author: *Rodolfo, Romero-Cruz* / ORC ID: 0009-0003-3710-0435, Web of Science ResearcherID: JTV-1474-2023

ID 2<sup>nd</sup> Co-author: *Bacilisa, Aguilar-Pérez* / ORC ID: 0009-0005-8313-274X, Web of Science ResearcherID: JTV-1540-2023

ID 3<sup>rd</sup> Co-author: *Silvia Madai, Aguilar-Pérez* / ORC ID: 0000-0002-1603-8201, CVU CONAHCYT ID: 948410

ID 4<sup>th</sup> Co-author: *Nohemí, Aguilar-Pérez* / ORC ID: 0009-0009-9447-7320

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#### Abstract

This article presents the results of the research carried out in the first quarter of 2023 using SMEs in the San Martin Texmelucan region as a study factor. The general objective of the research was to carry out a study of the fiscal stimuli of the LIF 2023, to determine whether the tax base is put at risk in its application. The methodology that was carried out was developing a mixed research, the data collection technique was a questionnaire of 30 closed questions with a Likert scale was applied, 376 surveys were applied to different companies in the region of San Martin Texmelucan. The most important contribution made was the design of a protection plan where SMEs can take advantage of fiscal stimuli to reduce their tax base and contribute to public spending through the payment of contributions.

#### Fiscal stimulus, SMEs, Tax base

#### Resumen

En el presente artículo se presentan los resultados de la investigación realizada en el primer trimestre de 2023 tomando como factor de estudio a las PyMes de la región de San Martin Texmelucan. El objetivo general de la investigación fue realizar un estudio de los estímulos fiscales de la LIF 2023, para determinar si se pone en riesgo la base gravable en su aplicación. La metodología que se llevó a cabo fue desarrollando una investigación mixta, la técnica de recolección de datos fue un cuestionario de 46 preguntas cerradas con escala de Likert, se aplicaron 376 encuestas a diferentes empresas de la región de San Martin Texmelucan. La contribución más importante que se realizó fue el diseño de un plan de protección donde las PyMes pueden aprovechar los estímulos fiscales para disminuir su base gravable y aportar al gasto público vía pago de las contribuciones.

#### Estímulo fiscal, PyMes, Base gravable

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\* Author's Correspondence (E-mail: esmeralda.aguilar@smartin.tecnm.mx)

† Researcher contributing first author.

**Introduction**

Tax incentives are intended to provide taxpayers with different ways to facilitate timely compliance and reduce their tax burdens (De la Cruz et al., 2021). However, many taxpayers are not aware of this information, which causes them not to apply the tax incentives and not to benefit from them. Martínez and Mapén (2020) mention that the Federal Revenue Law contains the concepts of financial resources that cover financial expenses during a fiscal year.

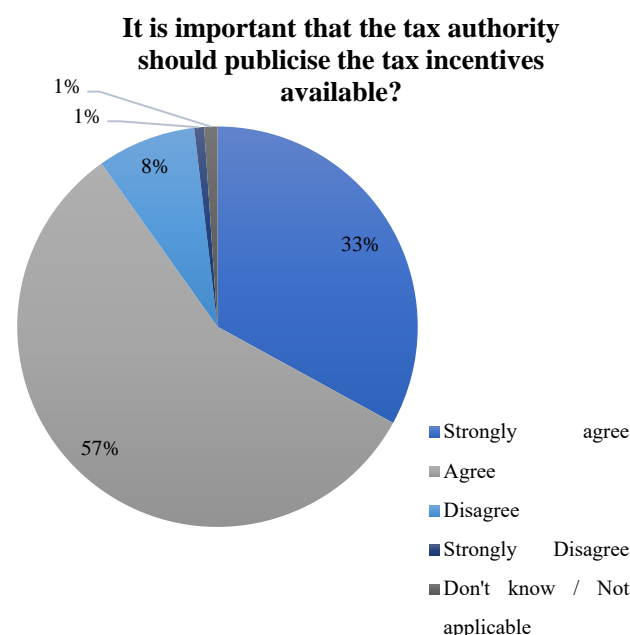
The SHCP (2023) indicates that fiscal incentives are those that are authorised through a collegiate group of agencies and/or institutions, which allow individuals (individuals and companies) to contribute resources to an investment project and reduce the amount of their contribution to the payment of their income tax.

The research problem lies in the lack of knowledge on the part of taxpayers and the lack of dissemination by the authority. The specific objectives developed were: to identify the fiscal incentives of the federal laws of VAT, IEPS, ISR by carrying out a comparative analysis of them to detect their areas of application, as well as to design a strategy to inform taxpayers about the application of fiscal incentives through their procedure and legal requirements. This article is made up of 5 sections, initially presenting the methodology that was developed, followed by the results, conclusions, bibliographical references and acknowledgements.

**Methodology**

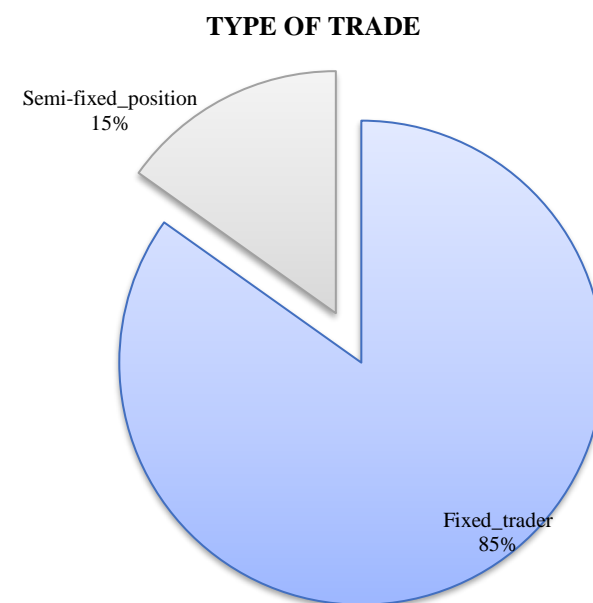
The research carried out was mixed, the information was collected through a questionnaire that was applied to 376 SMEs, to determine how they approach the issue of legal provisions in the face of fiscal incentives.

The first step was to identify the fiscal incentives of the federal laws of VAT, IEPS, ISR, IMSS and INFONAVIT, carrying out a comparative analysis of them in order to detect their areas of application. Subsequently, a strategy was designed to inform taxpayers about the application of tax incentives through their procedures and legal requirements.



**Figure 1** Tax incentives  
Source: Own elaboration with survey data

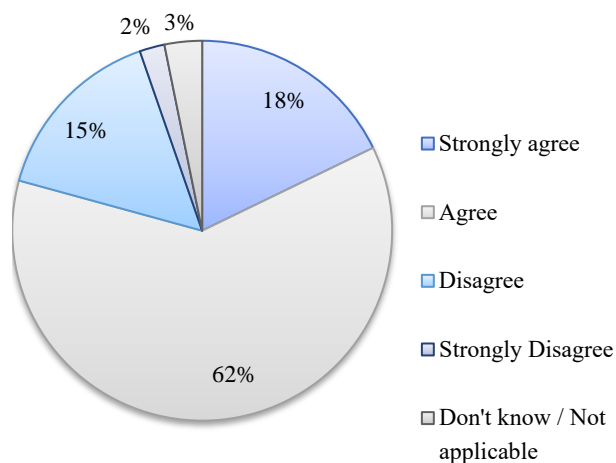
57% of the surveyed SMEs answered in agreement, which implies that they should not only remain in the legislation, but should also be tangible for taxpayers.



**Figure 2** Type of trade  
Source: Own elaboration with survey data

Of the 376 SMEs surveyed, 85% indicate that their type of trade is with a fixed establishment and that they have an RFC, while only 15% carry out their activities in semi-fixed stalls. This is important to determine the degree of formalisation of the companies surveyed and to analyse how they can apply the fiscal incentives.

**Do you believe that the application of fiscal stimuli will decrease your company's tax base?**



**Figure 3** Application of fiscal stimuli  
Source: Own elaboration with data from the survey

Figure 3 shows that 62% of the SMEs surveyed indicate that the taxable base for determining their contributions will decrease by applying tax incentives.

**Results**

The results obtained in the research conducted in the first quarter of 2023 are as follows.

*Results of specific objective 1*

Identify the tax incentives of the federal VAT, IEPS and ISR laws by carrying out a comparative analysis of them in order to detect their areas of application.

<b>Consists</b>	It is a tax offense of 50% of the value added tax, which will be applied directly over the 16% rate, so that the resulting disguised rate will be 8%.
<b>Must have:</b>	You must have a tax domicile, agency or establishment within the northern and southern border region.
<b>Apply to:</b>	Applies to individuals and legal entities that perform acts or activities consisting of the sale of goods, the provision of independent services or the granting of the temporary use or enjoyment of goods, in branches, premises or establishments.
<b>Do not apply to:</b>	<ul style="list-style-type: none"> <li>- The alienation of real estate or in the alienation and granting of the temporary use or enjoyment of intangible assets.</li> <li>- In the supply of digital content, such as audio or video or a combination of both, through downloading or reception.</li> <li>- Provision of transportation services of goods or persons, by land, sea or air, except when the presentation of such services begins and ends in such region, without making stopovers outside of it.</li> </ul>

**Figure 4** VAT tax incentives  
Source: LIVA

Type of stimulus	What it consists of	Against which it is applied
Research and technological development projects.	Tax credit equivalent to 100% of the IEPS.	Against the income tax incurred in the year in which such credit is determined.
Requirements:	Total income less than 60 million.	Used only for machinery.

**Figure 5** Tax incentives IEPS Law  
Source: LIEPS

Type of stimulus	What it consists of	Against which it is applied
Research and technological development projects.	Tax credit equivalent to 30% of the expenses and investments made in the fiscal year in research or development of technology.	Against the income tax incurred in the fiscal year in which such credit is determined.
Tax incentives for the southern and northern border region.	1/3 of the ISR in the proportion that the income obtained in the southern border region represents of your total income.	The income tax incurred in the fiscal year or in the provisional payments.

**Figure 6** LISR tax incentives  
Source: LISR

*Results of Specific Objective 2*

Identify the tax incentives of Social Security and INFONAVIT, carrying out a comparative analysis of them to detect their areas of application.

What it consists of	Amount	Against which it is applied
Equivalent to the difference resulting from the difference between the employer-employee contributions of the risk insurances.	2.70 times the daily value of the Unit of Measurement and Actualization in force. Provided that the base salary of contribution is higher.	Contributions calculated according to the respective contribution base salary.

**Figure 7** IMSS and INFONAVIT tax incentives  
Source: LIMSS and LINFONAVIT

*Results of Specific Objective 3*

Design a strategy to inform taxpayers about the application of tax incentives through its procedure and legal requirements.

In this point, a triptych was made as a strategy to make known the importance of fiscal stimuli and their benefits.



Figure 8 Leaflet for surveyed taxpayers  
Source: Own elaboration



Figure 9 Leaflet for surveyed taxpayers  
Source: Own elaboration

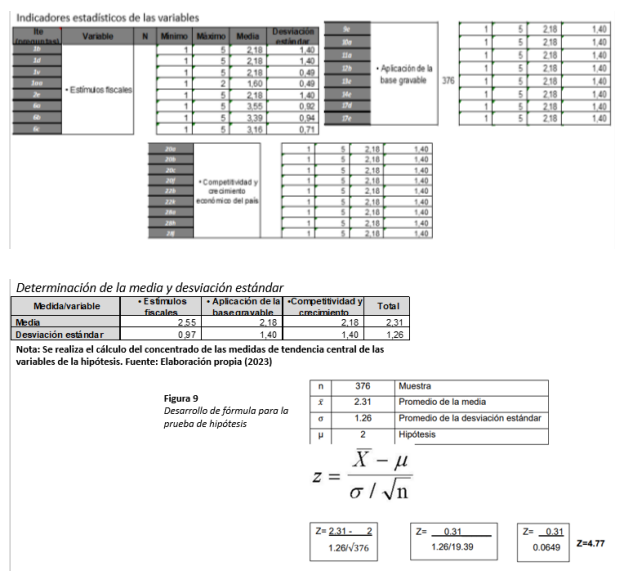


Figure 10 Statistical analysis  
Source: Own elaboration with survey dat

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Conclusions

Economic incentives are measures to stimulate short-term growth.

It is essential to inform taxpayers of the benefits that fiscal stimuli have for them, such as: reducing costs, administrative procedures and obtaining fiscal simplification.

This implies not only supporting companies registered with the SAT, but also encouraging the generation of schemes that reward a history of compliance, considering which regimes can and cannot be included in the application of tax incentives.

Therefore, the development of this project in the research department of the ITSSMT allows for the promotion of timely compliance and the use of these incentives by taxpayers.

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