



# Single Window for Investors and Registry of Investment Projects

## In brief

On July 26, 2023, a Decree from the Federal Executive was published in the Official Gazette. The Decree established Single Window for Investors and Registry of Investment Projects.

The purpose of this Decree is to assist companies with administrative facilitation and regulatory simplification measures that provide transparency, legal certainty, promote time reduction and prevent acts of corruption to increase and promote investment in our country.

## In detail

Our country faces different economic, political, and social challenges, so companies must be prepared to deal with these regulatory and economic changes. Our Global CEO Survey 2023 – Mexico Chapter -- places our country with the greatest opportunity for growth regarding revenue for companies worldwide. One of the reasons that supports this confidence in the performance of companies operating in Mexico is the potential benefits that nearshoring will bring.

Nearshoring occurs when an organization decides to transfer part of its production process to a country close to its borders in order to streamline its supply chains, and the potential to generate benefits for both parties; on the one hand, it promotes the optimization and reduction of costs in the operations of international companies and, on the other, it promotes the generation of jobs and the economic development of the country to which its production plants are transferred.

In this respect, it is important to note that that the Decree states that in order to place Mexico as a receptor of foreign investment through nearshoring, it is necessary to have an instrument or measures that facilitates the planning and establishment of foreign investment projects in our country to contribute to the national development.

The purpose of the Single Window for Investors is to provide guidance to potential investors in Mexico providing them with important information and mechanisms for their desired investments.

Therefore, companies or individuals interested in carrying out an investment project in Mexico equal to or greater than USD \$100,000,000.00 or its equivalent in national currency can access the assistance and guidance of the Ministry of Economy. Such companies and individuals shall register these projects in the Registry for Investment Projects.

This process is not mandatory for the constitution of a company in the country, it is a support and guidance option for companies whose project reaches the mentioned amount. In addition, the registration process requires meeting various requirements and filing certain documentation.

Authorities must validate and update the information of the Single Window every six months and must designate a general director or its equivalent who must act as a contact person before the Ministry of Economy.

The Ministry of Economy has until September 10 to issue the guidelines for the integration of information, operation and functioning of this new process. On the other hand, the federal authorities, no later than November 9, must provide the information related to the procedures of their jurisdiction regarding investment in Mexico for their incorporation into the Single Window for Investors.

Finally, the Decree establishes that the Single Window for Investors and the Registry of Investment Projects must begin their operation and functioning on January 23, 2024.

Our firm is convinced that investment in our country is a powerful engine of development and competitiveness, therefore, our goal is to support companies throughout this process to register new investment projects that generate benefits for all parties involved.

To achieve the proposed objective, having comprehensive capabilities to design different solutions, leveraging the best practices and experience is decisive.

We can support you with:

- Legal perspective: analysis of fiscal incentives per state, legal entity set up, support in foreign investment rules and real estate and contracts development.
- Indirect tax and foreign trade perspective: customs operations feasibility, support in securing general and sectoral Import Registrations, support in acquiring IMMEX (Programas de la Industria Manufacturera, Maquiladora y de Servicios de Exportación, in Spanish), PROSEC (Programas de Promoción Sectorial programs, in Spanish) and CIVA (certificaciones de IVA, in Spanish) and OEA Operador Económico Autorizado, in Spanish) certifications and support with free trade agreements.
- Direct tax and transfer pricing: analysis of tax obligations and operations implications in Mexico, analysis of applicable operational structure models (e.g., maquila), assistance in the evaluation and negotiation of Advance Pricing Agreements (APA's) and support with the application of international tax rules and double taxation treaties

Site location

- Operational perspective: Analysis of costs and availability related with Land, Talent, Services, Logistics
- Socio-economic perspective: Analysis of variables such as public security, socio-economic landscape, industry context, among others.

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