

Tax and Energy Industry Group

Modifications to the “Volumetric Controls” regulation

On December 30, 2024, the 2025 Miscellaneous Tax Resolution (“RMF2025”) was published in the Official Gazette of the Federation, through which significant modifications were introduced to the “Volumetric Controls” regulation. These modifications focus on taxpayers who store/use petroleum products such as gasoline, diesel, jet fuel, fuel oil, whether or not mixed with other components, as well as liquefied petroleum gas (LPG), propane, or natural gas for their own use, modifying and expanding the circumstances under which such taxpayers are required to comply with this regulation.

In this regard, the following taxpayers will be required to comply with the “Volumetric Controls” regulation:

- i. Taxpayers who, under a permit from the Energy Regulatory Commission (“CRE”) or an import permit from the Ministry of Energy (“SENER”), store or use petroleum products or natural gas for their own use, regardless of the volume of operation or consumption.
- ii. Taxpayers who, without a permit from CRE or SENER, store or use petroleum products for their own use and handle a volume greater than or equal to 75,714 liters per month annually.
- iii. Taxpayers who, without a permit for this purpose, have fixed installations for the reception of natural gas for self-consumption when their annual consumption exceeds 5,000 Gigajoules, excluding residential users of natural gas.

Non-compliance with the “Volumetric Controls” regulation could result in fines ranging from \$39,360.00 MXN to \$5,622,500.00 MXN, or the closure of the establishment for a period of three (3) to six (6) months, depending on the type and severity of the sanction, regardless of any administrative and/or criminal sanctions that may be imposed.

It is important to note that the tax authority has recently begun auditing campaigns and imposing fines to ensure compliance with “Volumetric Controls” obligations. Therefore, we recommend reviewing your specific situation in light of these new changes to determine if you fall under the new provisions or to verify if you are fully complying with this regulation.

Our specialized team in Tax, Administrative Litigation, and Regulatory matters related to energy is at your disposal for any questions regarding the implementation of these obligations, as well as for recommendations and preventive audits to ensure compliance with the obligations derived from “Volumetric Controls”.

This newsletter was prepared by Guillermo Villaseñor-Tadeo (gvillaseñor@sanchezdevanny.com); Jose Antonio Postigo-Uribe (japostigo@sanchezdevanny.com); Pedro Ángel Palma-Cruz; (ppalma@sanchezdevanny.com); Max Ernesto Hernández-Ernult (mhernandez@sanchezdevanny.com); Mauricio A. León-Alvarado (mleon@sanchezdevanny.com), E. Giovanni Morales-Ramírez (gmorales@sanchezdevanny.com) and Tania E. Trejo-Gálvez (tetrejo@sanchezdevanny.com).

Sánchez Devanny is a leading Mexican law firm that provides **full-service legal advice** both to Mexican and international clients.

We build enduring client relationships because we make every effort to understand our clients' businesses and expectations, to serve as an ally, and to provide **complete, accessible and personalized advice**.

Contact

Tax

Abel Francisco Mejía-Cosenza
amejia@sanchezdevanny.com

Arturo Garza-Mátar
agarza@sanchezdevanny.com

Guillermo Villaseñor-Tadeo
gvillasenor@sanchezdevanny.com

Jocelyn Jiménez-Meneses
jocelyn.jimenez@sanchezdevanny.com

Jorge López-López
jlopez@sanchezdevanny.com

Luis Antonio González-Flores
luis.gonzalez@sanchezdevanny.com

Mariana Eguiarte-Morett
meguiarte@sanchezdevanny.com

Pedro Ángel Palma-Cruz
ppalma@sanchezdevanny.com

Pedro José Miranda-Sadurní
pjmiranda@sanchezdevanny.com

Ricardo León-Santacruz
rls@sanchezdevanny.com

Tania Corina Lechuga-Rivera
clechuga@sanchezdevanny.com

Energy Industry Group

Alfonso López-Lajud
alopez@sanchezdevanny.com

Arturo Garza-Mátar
agarza@sanchezdevanny.com

Georgina Gutiérrez-Barbosa
georgina.gutierrez@sanchezdevanny.com

Guillermo Villaseñor-Tadeo
gvillasenor@sanchezdevanny.com

José Antonio Postigo-Uribe
japostigo@sanchezdevanny.com

Mauricio León-Alvarado
mleon@sanchezdevanny.com

Max Ernesto Hernández-Ernult
mhernandez@sanchezdevanny.com

Verónica Esquivel-Patiño
vesquivel@sanchezdevanny.com



www.sanchezdevanny.com

© Sánchez Devanny ® | Sánchez Devanny refers to Sánchez-Devanny Eserverri, S.C., a leading Mexican law firm that provides full-service legal advice both to Mexican and international clients.

This publication contains general information only and is just for informative purposes. Sánchez Devanny is not rendering legal advice or services by means of this publication. To obtain legal advice or services and before making any decision or taking any action that may affect your business you should consult a qualified professional advisor.

Sánchez Devanny provides legal services in the areas of Corporate and M&A; Banking and Finance; International Trade and Customs; Real Estate, Infrastructure and Hospitality; Tax; Labor, Social Security and Immigration; Corporate Governance and Regulatory Compliance; Energy and Natural Resources; Environmental; Life Sciences; Intellectual Property, Entertainment and Sports Law; Litigation and Alternative Dispute Resolution; Antitrust; Capital Markets; Private Wealth Management and Estate Planning; Administrative Strategic Litigation and Data Privacy and Information Technology to both public and private clients, especially in the automotive, retail, pharmaceutical, manufacturing, real estate and energy industries among others.