



Environmental Taxation by Senda Federal Contribution in Mexico

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Abstract: The theme on Environmental Taxation, represents for our country a commitment in the governmental Journal of the Federation, in developing through the Public Administration the tasks of linking and harmonizing in these policies. For Mexico, this work involves the conjunctural vision derived from the current National Development Plan, in venturing into a state reengineering that empowers the dependencies, to contribute to the fulfillment of national objectives. In this way, the Fiscal Policy acts as an instrument to strengthen the environmental one; facing the normative and administrative instruments that lead to the formation and application of the current Tax System. Therefore, the tax laws such as IVA, ISR, IEPS and Fiscal Code are recipients of the provisions that, in terms of the legislature, may lead to this institutional interrelation. Likewise, the Decrees derived from the Federal Executive, establish the stimuli that, together with extra-fiscal taxes, make it possible to promote enclosures that, due to their nature and purpose, must be safeguarded, around the exemption in the taxation or alternation in the recaudation. Based on the foregoing and our assumptions, the lack of application of extrafiscal tax instruments is determined, given the transversal purpose that allows a favorable impact on the environment; This is done by virtue of the legislative conditions that restrict the application of taxes and decrees of environmental court, which results in the lag in the national objectives via the Fiscal Policy and its interrelation with the Environmental, that is, it meets the tax categories In the face of the balance of natural assets, the exacting -traditional- function of the System is privileged, as a conduit to the economic support of the country. It is constituted as a structural method of the present investigation to the deduction, supported by the legislative and administrative guidelines that the federal State issues, before the teleology of the National Government Plan; Likewise, as methods of knowledge, we refer to: comparative, descriptive, analytical and exegetic, developed in the cited paragraphs.

Keywords: Fiscal Policy, Taxes, Extra-fiscality, Environment

1. Introduction

The Mexican Tax System has been developed under the expectation of a collection, which ordinarily allows to provide the economic resources to be applied like constitutionally indicated to programs that depend on public spending in all jurisdictions of the Nation.

Traditionally, this vision of the State, as is the case in Mexico, based on the economic effect of the tax, has been maintained before the recipients of the payment and benefit of taxes. In this order, society perceives a regime that seeks the exaction of its peculiar possessions.

This social weighting is maintained, attentive to the foundation that in secondary legal order is made in favor of

the tax institutions (SAT), whose pragmatic projection legitimizes the relationship with the taxpayer in the face of the main obligation in paying the tax.

However, the reengineering of the State has sought the diversification and renewal of the tax policy, under the structuring of programs that incorporate the use of public finances along with taxation a mechanism that manages social behaviors and at the same time can incentivize activities and areas that are considered part of a development of the Nation; in terms of production of goods, consumption, services, imports and other acts with incidence and externalization at environment.

In the subject that is addressed, we indicate as an object of study the Tax System within the Mexican Republic, -to

specify in terms of the fund-, taxes that in its update contribute to a natural environment in reciprocity to the alternation in its exaction under extra fiscal purposes. Specifically, we refer to the Income Tax, Value Added Tax and Special Tax on Production and Services, as tools that apply to the environmental function of the tax, to identify them via the hypothetical fiscal facts, which determine the obligatory nature of the tax. tributary-, the tax base in parallel to the externality caused in natural resources.

At the same time, we adhere to a 2017 fiscal period; justifying such a spatial ambit -of our inquiry-, in favor of specify the legislative cuts that determine environmental taxation, in the face of the constantly changing that the legislative technique reveals as a characteristic of the Tax Systems and that conditions the integration and / or application in legal instruments - tributaries with promotion to the environment.

At the same time, a link is made on the contributions presented, with the research carried out in the area of Environmental Taxation, approved by the University of Castilla-La Mancha, Campus Ciudad Real, Spain. entitled: "Environmental sustainability within the circular economy strategies: proposals on financial and tax instruments" with Reference: RTI2018-098715-B-C22. - Sub project coordinated with the University of Malaga and the University of León-, approved by the Ministry of Science and Innovation of Spain".

We develop below the content of our inquiry, structured in two parts, a first, which explains the basis of taxation par excellence in taxpayers, linked to the importance of environmental taxation of the Tax System. To address in second, the federal taxes that constitute the central analysis to unfold the environmental extra-fiscality of the tax legislator.

2. Purpose of the Environmental Tax

The topic addressed involves environmental and fiscal policies, which under a degree of importance, both represent the interests that the State safeguards in its fields of competence; Thus, we find that in the environmental case, it is jointly focused the efforts and goals that current governments establish for the conservation of nature and other elements that integrate it. In the case of the second -the fiscal-, the teleology that justifies it is latent, by virtue of obtaining the payment of contributions for its application in the corresponding income and expenses budgets.

Both areas represent a conduit in the competences and tasks that the Federal Public Administration exerts firmly, in search of improvements to Mexican society.

However, the nature of the environmental policy is manifested under an inclusive feeling, in which we all act in co-responsibility for the conservation and care of areas of nature, as elements that allow the development of the person and future generations.

Therefore, in this policy, externalities prevail and stand out that, according to human behavior, may be preceded by economic interests with the exception of common welfare.

These events transcend in many cases, irreversibly, despite the restrictions and legal sanctions that are applicable to offending behaviors, natural enclosures are reduced; With an economic payment not are repaired the damages and losses caused in the water, air, land and the person itself, as immediate receiver of these own and business activities.

In view of the importance of maintaining and protecting the natural environment, the State is obliged to regulate and establish within the same Administration, lines of work that involve government agencies to stimulate the activities of the individual, without prejudice to the environment. This translates state reengineering, which is pointed out in the current Economic Development Plan, which seeks networking, to strengthen strategic sectors from different angles, such as environmental.

In this way, the Tax System acts before this national -and international- mission of conservation of natural resources, as objectives of the governments in the conservation of the planet, according to their competences in their respective territories.

To this purpose, the ordinary legislator is given the task of establishing legal figures that, attentive to income, wealth and services, - cause an impairment in the elements of nature; via the creation of fiscal stimuli or subsidies, which in some cases participate to strengthen environmental policy, without the desire for a typical fundraising, like a distinctive feature of extra-fiscal taxes.

This is how the state function should be channeled into regulating taxes or contributions, in their application or regulatory adaptation as appropriate, to give way to legal instruments that support the Nation's commitments, and that specifically taxes in the case of Mexico, lead to economic integration in its collection nature as such; instead of broadening and correlating the environment as a priority.

This current and renewed conception of the tax, urges in its regulation to give way to assertive resilience, by the holders in charge of applying the alternative measures to the payment of the tax, or, assign the items that lead to an investigation and knowledge generation, under scientific projects; along with the taxpayer, who will have the immediate character in fulfilling or alternating against their fiscal duties, the conditions that for the protection and safeguarding of natural resources.

According to the foregoing and the lack of environmental taxes, we must specify the different categories that the Mexican Tax System groups to guard the environment: a) parafiscal taxes, b) extra fiscal taxes, c) fiscal stimuli, d) compliance with environmental programs and e) financing for research projects.

In relation to these legal means that the fiscal policy approves for the development and circumstantial strengthening of the environmental policy, we highlight for the present investigation, those who seek a conduction or education in the business activity that the taxpayer carries out; that attentive to its incidence causes an externality with deterioration to nature, as well as legally protected for the benefit of all citizens.

We focus in a particular way between the taxes that cover environmental taxation, extra fiscal taxes, as a nucleus for the development of this research, for its conception within the Tax System and its equivalences in each federal contribution.

The other concepts listed as fiscal categories and promotion of scientific cultivation and knowledge generation, also seek to strengthen the programs that emanate in this area, to increase and redouble the tasks that the Administration performs institutionally, where private initiative and the sector converge public.

In this sense, the State registers a diversification of actions that tend to consolidate the environmental policies that have to be established, in order to maintain the safeguard of these goods protected by Constitutional Text, law and extra-national scope.

we make reference to the importance of this matter - which is studied- and in the face of fiscal policy, the extra fiscal contribution is sought, attentive to less economic ranks; with cause in the management and initiatives of the individuals that favor a payment of tax, in simile to the environmental deterioration.

In accordance with the above, subsections a and b constitute, in matters of taxes, the elements that in fact allow immediate reciprocity, to fulfill that institutional purpose; in which the contributions are channeled in the light of a collective good that departs from the public economic increase, based on low collection, given the attenuation of behaviors in favor of nature and its correlative elements.

We must point out that the doctrine -in the case aborded- pronounced before the creation of taxes, other than existing traditional purpose, to determine extrafiscal them their function and regulation in the tax system as such.

Thus, we find the position that the author Álvarez Alcalá maintains in this regard, considering that taxes that seek to strengthen a special sector or stimulate by the State itself, areas with social benefit; They focus on extra-fiscality, given the strict collection that taxes have socially:

"It should elaborate on non-tax purposes taking into account which of late has used this concept in order to explain the creation of categories or distinctions between taxpayers who appear to be in the same situation. In other words, to justify the law does not comply with the guarantee provided equity in the art. 31, fracc. IV, of the Federal Constitution "[1].

Moreover, it appears to the management and implementation of non-tax taxes, the antithesis highlights the tradeoff between: a) public expenditure b) nature of the tribute.

This leads to the analysis, review and reform of a Tax System supported by public policies to: a) meet these requirements, b) to preserve people and living things of nature, c) mitigate sources of income dropped by the levy of taxes, d) treasuring the means of survival and preservation of life.

In this way, the governmental axes are potentiated, to equate the applicable policies, given the priority versed in the natural media and the human being, as teleology in the

programs and their execution by the administrative delegates; to place such interests in administrative functions.

To be more emphatic, -in this reengineering and circumstantial that is sought within the Administration-, we warn of the co-responsibility of the announced policies in the face of the benefits that are sought; in reducing risks and attacks on nature, to the detriment of society in general, by the exploitation of a minority.

They are conjugated in that tenor: a) Harmonization between compliance with competencies and b) Control of acts of social groups. In other words, a legal instrument that enunciates environmental protections and defenses is not enough, as well as the correlation between administrative entities of government; It should also be noted, the application of the rule of law, in the positivity of its current regulations, to curb mistakes by investors or entrepreneurs, - which are consented- through the decrease or deterioration of natural assets.

The foregoing becomes latent in legal practice, where the aforementioned policies find their application; that in the way of their objectives, these avoid omission in such powers, to restrict freedom in actors that favor environmental externality.

Therefore, it is considered that the areas studied to strengthen environmental policy, should establish correspondence in the actions taken by individuals, when it is an environmental damage.

Likewise, the culture that society must possess in responsibility for the policies defined for the care of nature; implies - for this case - the decrease in legal positivity, due to negligence or ignorance that occurs in this sector, a damage not quantified and valued by third parties.

These foundations will generate, to a large extent, the effectiveness in the objectives that are designed in the linear and conjunctural programs for the environment: in avoiding a gap between institutionalized actions and social reception, against the everlasting common welfare, which serves as a prototype for the development of the person and their environment.

The assets protected as part of nature Protection has supranational genesis and in the constitutional case in the numbers 27, 31 Section IV, 73 Sections VII, XVII and XXIX -2° and 5° -.

"Article 73. The Congress has the power:

VII. To impose the necessary contributions to cover the budget;

XVII. To make laws [...] on the use and exploitation of waters under federal jurisdiction;

XXIX. To establish contributions:

On the 2nd and exploitation of natural resources included in paragraphs 4 and 5 of article 27.

5th Special on: f) logging "[2];

Thus, we see that the Constitution enunciates a guardianship of the goods of nature, through the creation of norms that regulate their use in society. However, the environmental policy deserves a greater connotation, which is manifested in the range of Human Rights and its

guarantees, foreseen in its Chapter I, also the joint responsibility between authorities and individuals, for the custody of environmental interests, legally regulated.

What statement highlights the establishment of a Constitutional environmental policy, which prescribes the supremacy of the environment, for protection and prevention, not only as a national heritage site, delegated to individuals for use and exploitation; Also, at length, to establish the nature and its elements, to preserve them in acts of groups or individuals who generate a deterioration in her face obtaining mermen own benefits to society in general.

In this way we assert that the order of nature, -as it happens-, to limits in obtaining property and enjoyment. But without the inclusion of a shared custody, that requires responsibility in the use of natural assets, before it's maintenance or degeneration, for the exercise of anthropogenic events.

Aware of the foundation of environmental policy, we declare the Plan Nacional de Desarrollo it is indicated in Eje VI. 4 sets out the objectives to be followed in this administration, to meet the needs and initiate improvements to this item.

The executive also established as strategies to strengthen environmental policy, the content of objective 4.4 of the Plan: "To promote and guide green growth inclusive and facilitator to preserve our natural heritage at the same time that generates wealth, competitiveness and employment". (Federal Executive Branch, 2013, p. 134).

Therefore, the lines of action that respect were raised under the mainstreaming of the Plan between environmental policy and -Y tax expressed below-, must seek their situation in the tax system for the conservation of goods and natural resources:

- a) Harmonize federal programs among government agencies (SEMARNAT, SHCP and SAT).
- b) Motivating citizens in the use of goods and products less harmful to the environment.
- c) Fiscal policy is conceived as the conduit for increased environmental goods.
- d) Establish funding to strengthen the assets and resources in environmental matter [3].

Based on specialization in environmental matters, the Secretariat holder of the environment, as responsible to exercise custody to those protected goods into law, assigned the powers that lead to the fulfillment of constitutional premises and Development Plan.

Therefore, the fiscal policy adopted, manifested in approvals and amendments made to the tax system environmental impact. In this sense the Federal Tax Code, as a legal instrument of taxpayers -and catalog of abstract obligations-, collects the purposes that allow the connection between administration and private; that according to the birth of the taxes in question, the relevant law will be updated as well as subsequent normative order of the system in question.

Thus, the legal sources have pointed, which group the exercise of environmental and fiscal policy to the support and

realization of the object of study proposed in this paper Indicated.

Then we passed to the analysis of non-tax contributions are instruments for the defense and care of nature.

3. Contributions to Federal Environmental Taxation

Before starting the exploration of non-tax current taxes, we consider it a priority, explain the legal bases typified in Fiscal Code, frame the specific obligations to proceed in accordance with every law in particular by the activity originates.

Fiscal Policy Federal tax in Code Environmental in this tax order finds the implementation of fiscal policy through specific actions for appropriate regulation in the content of this federal legislation; environmental taxation and guidelines followed under common benefit, breaks the category of traditional payment contributions and extinction.

To explain the tax in our tax system, we require prior analysis of the regulatory systems of policies and actions, which are privately warning as part of the range of rights and obligations of the taxpayer.

Therefore, the implementation of government functions results in terms of code in subsidies or incentives, which in hacendaria doctrine and in our case, serve as non-tax taxes, owing to the nature of the latter.

As already mentioned, -Supra-, stimuli are understood as those benefits are allocated to specific sectors, in view of their condition, or to strengthen certain social or economic areas.

In this regard, non-tax taxes attentive to their based conception low or no revenue, apply for exception to the rule of the levy, with fountain in the law itself or decree issued by the President of the Republic.

We assert further on this point, to the point that the collection in Mexico via federal taxes, do not get a extrafiscal name explicitly, rather, their taxation acquires this purpose, aimed at strengthening and stimulating areas or sectors set out in law or decree.

Thus, the collection is to receive the curbs by the extra-fiscality, to the degree or based goals in the areas of selection, in receiving environmental benefits introduced to the tax system as a conduit to meet public policies of the current Administration.

Followed by this explanation and supported by non-tax jurisprudential stance taxes; The tax system should be consistent with the provisions before the High Court and apply in practice non-revenue-raising taxes teleology in certain cases. "... contributions" can serve as effective instruments of financial, economic and social policy that the State has an interest in pushing (non-tax purposes) "in addition to their" own fundamental purpose [...] the tax collection to cover public expenditure" [4].

Under such a predicament, the jurisprudential cuts made in the field of non-tax taxes, obey the nature of the contribution as such, attached to section IV of Article 31 of the

Constitution, to avoid excesses by the legislature or administrative authority, when generated a fiscal stimulus via decree or law.

It should be noted that contributions accredited by stimuli prosecutors-which act as non-tax taxes in the federal legislation, will include economic and activation capacity of the economy in subjects or social activities; that affect a general and particular benefit.

And defined contributions referred jurisprudentially should not be granted in excess of the tax base, which will allow its accreditation or application sections on regulated duties.

Likewise, the allocation of tax benefits for taxpayers, not violate the principle of contributions, in terms of equity, due to the support provided to a sector of taxpayers, compared to the majority of the tax base. Establish limits because of subsidies granted certain group of taxpayers.

"... In any case, the legislator should reflect the will of a certain comply contribution with extrafiscal end in the process of creation of the norm, except in" exceptional [...] cases where the body warn control that the contribution is aimed to protect or help marginal classes, in which case the order is evident extrafiscal" [4].

Moreover, the generality of the precept emanating fraction IV constitutional 31, is not breached; the extrafiscal tax is justified, in the care and promotion is done to favored groups or strategic area, regulated by fiscal stimulus.

This justification by the Supreme Court on these charges, should be the pattern in the trend of fiscal policy, to establish benefits in environmental taxation; that is, the stimuli - extrafiscal taxes - stimuli are created by the legislature as tools that support compliance with tax obligations of taxpayers regularly, without reaching to the environment.

This situation restricts the purpose and seeking the National Development Plan; to establish a fiscal policy that strengthens environmental resources and means.

The prevalence of the collecting State is latent, in the conduct of business activities and tax obligations that engender; a) alternation in programs, b) financing and c) instead of fiscal stimuli; privileging the traditional levy of the tax without balance to the environment.

Therefore, the taxation of income, VAT and Excise, and for Import and Export; will be the depositories of the actions implemented by fiscal policy in calendar year, to achieve extra-fiscality in the System.

This leads us to the analysis of the assumptions that the fiscal legislator implemented in each of these tax orders, in an effort to identify the behaviors that receive the benefits, through incentives or subsidies granted to taxpayers in specific areas.

We must also say that the legislature, in its task of introducing these supports to taxpayers engaging low amount, such as agriculture or when the business impact of their actions negatively impact nature as such; not always equally welcomes these sectors for legal distribution of subsidies.

The tax law establishes the content of the Tax Code; - Article 25-, freedom laying on the taxpayer, to adopt the

criteria listed in this paragraph-and Next- or continue the process of fulfilling obligations, letter corresponding tax law.

Thus, access to the considerations or mitigating the payment of contributions by stimuli that seek to reduce the burdens or duties of the required tax, against environmental benefits, is introduced into the Tax System Mexican without it a rule.

Promoting fiscal stimulus leads to benefits the taxpayer acquired the obligation to toggle the tax accrual, under the law that governs it.

It is important to consider that groups of taxpayers are aware of these legislative contributions, generated on their premises as individuals or employers who contribute to the economy of the country.

The frequency and duration of stimuli, mark a limiting factor for their use and alternation in payment of contributions, issues that do not always allow assertiveness of the receiver with the regulations governing those supports.

Concomitantly, taxpayers are not obliged, by law, to join the use of these mechanisms, which are introduced for shares in the current fiscal policy.

Meanwhile this catalog provides in Articles 25 and 25th, - of subsidies generically way you can access the taxpayer, according to their obligations in each fiscal law.

Therefore, -the taxpayer-to reap the benefits of paragraph 25 alluded, they must comply with the following assumptions: a) Be taxpayer obliged to pay contributions, b) credit the amount of stimuli against the amounts due, c) Give notice to the authorities of the use of these benefits d) Comply with the requirements for access to tax breaks [5].

With regard to the legislative follow in creating fiscal stimulus, in paragraph 25-A, -in correspondence to the previously paragraph, the provisions that restrict the taxpayer for misuse or is not entitled to them are appreciated.

In other words, the legislator considers cases where there may be excess or infringing conduct handling using stimuli, with destruction the normative assumption. It is those taxpayers who outlawed behavior to suit the content of the stimulus in question; These should alter or modify the base to generate tax compliance.

These legislative contributions indicate progress in tax work, in the face of not only tax functions in obtaining financial resources, these actions are also extended to consider the scope of the taxpayer to choose -according to legal conditions in their taxation - to adhere to such benefits.

Stimuli discussed, substantially Code refer to contributions in the abstract, let us remember that this tax instrument represents the guideline that rules matter applies to all taxpayers, regardless of their tax regime is split into corresponding tax law.

Hence the importance of generic provisions regulated in the Code, such as law substantively, leading to a standard correlation according to specific business cases. In other words, we emphasize the elemental meaning deposited in this catalog tax, despite the extra purpose that is given priority in the legislation within the Mexican Tax System.

In numerals that we discussed -25 and 25-A, freedoms,

limitations and conditions that allow the use of the stimuli are identified.

Therefore, corresponds identify other laws - which will be analyzed- *infra-* in each particular case a) the obligation to be released through the traditional payment signed into law, b) or under the scenarios that motivate and focus on social sectors adaptation to the Decree issued for this purpose or the law itself.

We reiterate in this regard, the scope of paragraph 25-A, grouping some conditions for taxpayers when by law they are not recipients of these legislative concessions and represent behavior alteration of data or other harmful acts contrary to the very nature of their activity not deserving to these stimuli.

Is this order, the taxpayer seeks an undue advantage, that because of its payment obligations and business does not belong. And in a broad sense the system involves Contributions duties and penalties, also the institution of stimuli shows that in cases contrary to law, the taxable person shall therefore constrained to: a) refunds in cases of excess, b) payment of tax c) the cancellation of the benefits marked by law.

As a corollary to the above, we enunciate the ideas of stimuli identified in the Tax Code:

These benefits will be regulated -in Law and Decree for a period of 5 years allow proof of payment of the tax and to make use of it, should taxpayers comply with the formalities and notification to the tax authority, in alternating obligations contracted and conditions arising on such supports.

It also occurs:

1. Inappropriateness of subsidies; when already it made use of these benefits.
2. The contribution requirement; if the stimulus was used excessively to crediting the tax and not entitled to the subsidy.
3. Return; If payment is not showing in excess of the tax.
4. crediting; on the amount of the payment of the tax. [5]

Following the study object of our research, we must narrow green taxes and incentives, in order to safeguard nature, alongside the development of companies or individuals, who as taxpayers may cause an externality natural asset.

Dual topics addressed in this study: environmental and fiscal policy, deserves -the First- diagnosis, given the importance and interdisciplinary exercise, mentored worldwide as a framework for the realization of life in the middle. Therefore, the second acts as endorsement of its importance and conservation in society.

However, anticipating an analytical procedure in each tax, we believe that the distribution of stimuli in environmental pro, are limited or conditioned to activities of income tax is issued, without further claim in the tax bases with power consumption, goods, services and special products; which can also lead to the birth of a greater environmental benefit taxation.

Then we passed to the development of incentives on taxes regulated in the tax system and according to the activity in each are regulated, show a different scenario obligations of

income tax is issued, VAT and IEPS; against the objectives that environmental taxes should encourage, as a tool that allows the conservation and development of natural enclosures in Mexico.

State policy shows, intrinsic goals between Public Administration, based on the National Plan, as a conduit to the exercise of such areas federal level. Therefore, the tax system represents to their counterparts, a media element in the search for these purposes, as part of the administrative machinery; not only it is conceived as revenue channel.

Under these ideas presented, the tax system allows access - forced subject to tax contributions-paying, the legal premises containing tax incentives for improving their own activity and the environment.

Non-tax taxes in Mexico, appear as attentive to non-revenue-raising concealment purpose of taxes.

We cannot be set for the Mexican case, a clear and defined category of non-tax collection contributions, rather, the condition of the state is identified in the incorporation of stimuli that act as non-tax taxes.

To ideas that precede us, not recaudation of tributes to Mexico do not have a name in legislation that identifies them as such, enough to know the concepts Revenue Act states in fiscal years, with a quantifiable collection of them at zero; situation that warns the legislative stance on not conceive in the tax coffers as revenue.

We delimit the above, four aspects:

- a) Tax System; does not regulate non-tax taxes thus Revenue Act reported zero or no revenue,
- b) Ruler tributary; incorporated into the laws tax benefits or tax support for sectors,
- c) Federal Executive; Decrees issued these benefits to a priority of tax obligations: 1. Payment of contributions in law, 2. Payment of contributions under the stimulus marked in code or tax law relevant and 3. Payment of contributions or taxes as required by the Decree and
- d) The Supreme Court; thesis implements through its use and recognizes in behavior that typifies legislator as stimuli to various taxpayer's groups VAT, income tax, IEPS and Foreign Trade.

Therefore, Environmental Policy and Fiscal add for the sake of a common benefit to citizens, through the benefits that enter legislator, as part of the plans and goals of the Federal Executive, in monitoring the objectives designed in the National Development Plan.

Tax incentives translate into correspondence or offset government targets, with the situation also exposed in the Plan-, to serve as an instrument to each sector of public administration for national purpose.

The following is showing the treatment of the stimuli in the following tax orders, to identify or discard their environmental linkage:

1. Income Tax environmental purposes [6].

- a) Film and theater [7] -Article 189 and 190-.

These articles stimuli contribution made by the tax legislation, on activities in film and theater production is observed; granting tax credit among aspiring benefit of

\$ 150,000 this 000 per fiscal year, and \$ 2,000 000 per taxpayer.

promoting this area is found to generate and retain its realization, compared to other productive activities of the country.

A contrario sensu, such provisions do not point directly to environmental conservation.

- b) Research or preservation of flora and fauna: LEGAL ENTITY non-profit [8] -Article 79 to the 89-.

In this Title III, the regulation of corporations seen non-profit, to develop activities that do not generate their profit, so we find in the section XIX numeral 79- -from the provision exempting paying taxes these people involved in research or preservation of wild flora or fauna, the pair also exempted by these stimuli, subjects that address the prevention and control of pollution of air, water, soil, to maintain ecological balance.

This fraction explicitly determines the correlation with the environment, in response to correspondence between fiscal policy and conservation of natural elements. Therefore, in this particular case, the application of tax or non-tax exemption on paying tax, compared to the selfless work of these centers is appreciated.

- c) Agricultural Activities regime: * legal entities [9] - Article 74 y75-.

Article 74 of the agricultural activities' regime, livestock, forestry and fishing are described; in the sense of being treated as taxable to the payment of the income tax, considering the profits and gains in real exploitation of nature [9].

Within this catalog described the work and related field, the application of the exemption or tax incentives is not manifested in contributing to the preservation and improvement of the environment by land owners and producers.

However, within this agricultural regime, the legislator introduced exemption from paying the tax revenue represented at least 25% in total revenues [9] As paragraph 20 of section III of paragraph 74, warns exemptions to individuals moral and physical up to 20 and 40 minimum wages raised to the year [9].

The benefits statements do not extend to the preservation of the environment, but if the promotion of agricultural and related activities, in response to the economic capacity that reflect their owners.

2. Value Added Tax for purposes of nature [10].

- a) transfer of title [11]

The disposition as activity gravel VAT, excludes treatment exemption or apply stimulus for the environment, as predominant activity of this assessment involves land portions receiving environmental impact, degradation and construction is build in to urbanize land.

In this respect, the claim of fiscal policy is not derived in expanding its goals for subsistence and defense of those areas; so we must move to the relevant administrative laws, such as water law, environmental and land law.

- b) 14. Provision of services -Article -Article Free

services 15 F. III [12] - -.

The provision of services for VAT represents another important item that generates payment rule; Article 15 exemption is set to the obligation and fraction III, it refers to free services, which provide in response to the conservation of the environment; considered to be made exempt non-profit.

The extrafiscal tax applies to the case indicated; because of eliminating the collection, in cases such as transportation, education, etc....

- c) Temporary use or enjoyment of property -Article 19- . Agricultural farms for livestock purposes -Article 20, F. III [13] -.

This implies activity paying the tax study, for environmental purposes, the numeral 20 in section III, said assessment exemption in the case of goods intended for agricultural or farming purposes; regardless of whether the non-payment of this tax succor environmental conservation, rather plasma exploitation of these natural resources; by ejidatarios, small business owners and community members, as a means of survival.

- d) Imports of goods and services [14] -Article 24-.

In paragraph 24 the introduction of regulated goods to the country, with no environmental impact. So the products considered exempt from payment in the national territory, as the case of vehicles whose effects have a direct impact on environmental degradation; these benefits to importers not denote links with the international commitments that Mexico has, through the actions of fiscal policy, subject to the provisions -has reserved the stipulations for the year 2019 in hybrid or electric cars-.

Therefore, there is a lack of incentives or tax extrafiscal that promotes the import of products and goods to benefit nature. Even in the case of an obligation to pay import or exemption thereto, it is not privileged to the environment, lack of an explicit correlation that makes the legislator in favor of it.

With this explanation, we conclude exploration activities that make up the catalog of VAT.

3. Special Tax on Production and Services for environmental stewardship [15].

In this tax highlight their normed on sale and import for their relation to natural resources, in the light of the incentives and benefits granted by the legislature activities.

- a) transfer of title [16] -Article 8 h) pesticides-.

Alienation regulated numeral 7 derives the payment of excise duty regularly; exemption is observed in paragraph h) of paragraph 8 to pesticides according to their toxicity classification, they are located in a menial, to the danger that reflect the resources of nature.

- b) Import [17] -Article 13, F VIII pesticides-.

In this area linking the environmental tax appreciated by instruction goods whose use does not transgress to the medium, and section VIII, expressed exemption from payment of this tax in the case of pesticides that do not correspond to the contamination of these elements, by their harmful results to put detriment air, soil and water. The

category of these products should be at a level of contamination 5.

As the distribution of stimuli is seen as equivalent to green taxes in the Mexican Tax System Offers rankings on the content of their systems, attentive to environmental taxation.

Then we turn to the latest development of research, through the decrees that allow the use of fiscal policy actions in its correlative function, the scope should also include environmental grounds.

4. Decrees Establishing Tax Incentives

Agreements on fiscal policy have been issued, reflecting the creation of decrees that concentrate the benefits that the Administration brand taxpayers, to its management and payment obligation to comply; from its various sectors contribution.

Therefore, those set out to establish follow-ups in observance of treasury duties; allowing your procrastination, mitigating or termination in accordance with guidelines declared and regulated in the structure of the Law of the Income Tax [18], Title VII, "Spurs PROSECUTORS" excluding issued by Decree-Law or Decree delegate.

According to the statement, Federal Executive- faced to its tax mandate- entrusted, has the task of dealing with individual cases the tax treatment, in partnership with the Secretary of the Treasury, to develop such legislation and address multiple tax matters in the System, thereby achieving its flexibility and application without lag in tax practice.

This function includes the diagnosis and legitimization of the tax law in Mexico, for greater efficiency and usefulness among taxpayers.

The immediate purpose of Decrees, is to point out the monitoring of administrative obligations, derived from reform or the law itself.

These decrees in our view, coupled legal ranks of tax and regulatory duties, to make the system flow and does not suffer delays by legislative changes to it. Moreover, individuals will benefit under the auspices of the Executive and Secretary in the field, that covers various behaviors, in an effort to give priority to sectors certain taxpayers, or to optimize certain stages in the fulfillment of obligations, Income on -ISR-, the tax and VAT, Import and Export -Ad-valorem, in extenso to the special Tax on Production and Services -IEPS- and royalty.

The effect of Decrees will depend as indicated in the text, under the criterion of nature in activity and economic capacity of the sector taxpayers, under the same regime.

We want to expose the permanence of Decrees on fiscal matters, to not be defined in the transitory articles, extinction arise when issuing a subsequent regulating the matter that gave rise.

In this order, the taxpayers will stand before the effect of fiscal stimulus by decree, pending a later arises to leave it without effect.

We also recognize that many are specific cases protected under the Decree, facing obligations as a taxpayer specific regime applicable to them.

However, environmental taxation attached to these decrees, to issue grants or tax incentives, is limited; in response to the trend in regulated to strengthen specific social sectors and motivate the country's economy, to new or existing taxpayers and privileging their status and the same time subjecting them to the conditioning to adhere to these benefits.

Based on the above ideas, we show the decrees for the year 2017, gave birth to fiscal stimulus as part of the tax system, without them having ties to the environment, and strengthen short-term tax policy goals with environmental:

- a) Compiles decree establishes various benefits Fiscal and Administrative Simplification measures [19].
- b) Stimuli decree are granted to promote the incorporation into Social Security [20].
- c) Decree Tax benefits are granted Ascribe to the Incorporation Fiscal Regime [21].
- d) Decree expands the Tax Benefits to Taxpayers of Incorporation Fiscal Regime [22].

This range which – that set out –, we note the exclusion of environmental policy, to the transverse purpose of the Development Plan, to be guarded and promoted; via acts of taxpayers that may affect the assets of nature. We emphasize therefore the role of non-tax taxes, regulation and positivity which can transcend, to mitigate the harmful behavior towards natural resources.

Based on the foregoing, the proposal of these taxes - green or ecological - is to balance between particular economic development, derived from taxpayer activities, with the sources of wealth of the natural environment. Weighting also - these fines - reduce damage and deterioration in this; via the attenuation in the payment of taxes, which includes favorably in their economic capacities, based on - and subscription - in programs that the Tax Administration finishes the taxpayer, according to specific tax law or Decrees such as those mentioned.

5. Conclusions

Based on the ideas previously held either, estimates that green taxes in Mexico, formally obtained the name of fiscal stimuli and Tax Legislation recognized and ratified by criteria of the Supreme Court of Justice of the Nation, as a conduit to promote and preserve areas of society.

However, such recognition or formal status that makes them via economic instruments or Stimuli; materially the legislature shows contempt not meet the constitutional and administrative premises identifying the environment as part of a human right and powers, respectively, in the face of global commitments that Mexico has acquired to the emerging environmental stewardship.

The constitutional foundations of environmental policy, with the responsibility between citizens and authorities becomes latent.

Non-tax taxes are not literally recognized in the Mexican Tax System with environmental scope, content translates to sections where the tax will not be charged and given

guidelines to specific benefits in the same business, with shortages preserve the environment.

Thus, federal taxes, are the basis for extra-fiscality as such, it is seen through stimuli or grants, they not always revolve around the environment.

Fiscal stimulus mostly benefits the fulfillment of various obligations of the taxpayer, being Federal Fiscal Code depositing the instrument bases and applications of the stimulus provided by law, in the abstract.

the existence of treasury-environmental programs, which alternately can make the taxpayer pay their taxes as required.

Therefore, to strengthen environmental taxation; such programs must be issued by the legislature a proposal from the Federal Executive and Secretary of the Treasury, to be embodied in the Tax Code, Tax Laws and Decrees.

If so, the Tax Administration Service -SAT-, should be responsible for monitoring the programs opted by the taxpayer, which give way to the exemption in the payment of their taxes.

Is required greater presence of fiscal policy in the environmental conditions of large taxpayers, industrial, business and commercial business.

Tributes hosting stimuli as environmental tax extrafiscal are STPS and Foreign Trade mainly Rent and VAT not reflect such reinforcement.

In this way the objectives of the National Development Plan doesn't include a split between fiscal and environmental policy, due to legislative limits that lead stimuli as non-tax subsidies or taxes.

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Biography



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