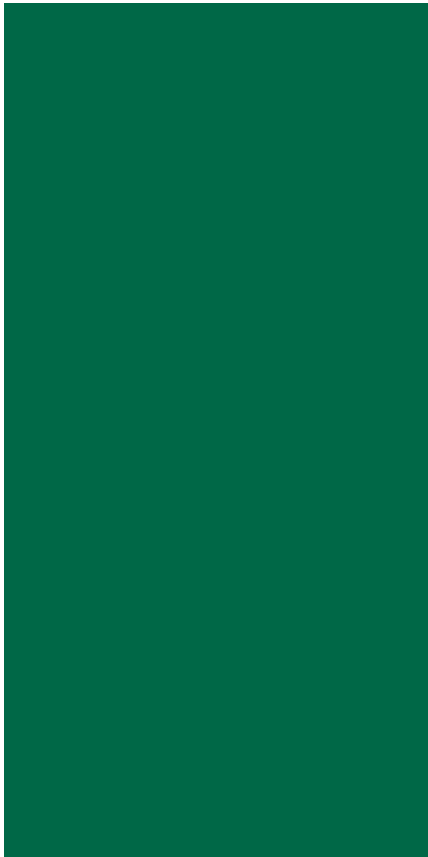


# Mexico

< CIVIC FREEDOM MONITOR



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## Recent Developments

*While we aim to maintain information that is as current as possible, we realize that situations can rapidly change. If you are aware of any additional information or inaccuracies on this page, please keep us informed; write to ICNL at [ngomonitor@icnl.org](mailto:ngomonitor@icnl.org).*

## Introduction

Mexico has a longstanding tradition of philanthropy and charity work. Over the past two decades, the focus of civil society organizations (CSOs) has broadened significantly to include issues such as the environment, human rights, and democratic governance. Despite the growing social impact and influence on public policy of such organizations, tax incentives remained available only to organizations working in a narrow range of charitable areas. In response, CSOs advocated for a law that reflected the broader social importance of civil society activities for more than a decade.

In 2004, the Mexican government enacted the Federal Law for the Promotion of Activities Undertaken by Civil Society Organizations (commonly known as the Law on Promotion). The law established a federal legal framework to recognize and support nonprofit organizations and created mechanisms to facilitate cooperation between the government and CSOs that is grounded in principles of mutual responsibility and transparency.

CSOs have demonstrated their value across a wide range of areas—from coordinating donations and operating shelters to providing life-saving humanitarian assistance, particularly during crises such as the COVID-19 pandemic. These contributions have reinforced the need to further enable CSO operations in Mexico.

However, under the current federal administration, the operating environment for CSOs has become increasingly restrictive. The government has withheld public funding from many CSOs and introduced regulations that undermine their sustainability and independence, raising concerns about the long-term health of civic space in Mexico.

*This Civic Freedom Monitor (CFM) country note was made possible through the research conducted by Consuelo Castro/Centro de Enlace y Desarrollo para las OSC, who is legal and fiscal expert on civil society organizations.*

## Civic Freedoms at a Glance

<b>Organizational Forms</b>	Civil Associations (ACs), Private Assistance Institutions (IAPs), and Authorized Donees (ADs)
<b>Registration Body</b>	<p><b>ACs:</b> Public Registry of Property and the Federal Taxpayers Registry. To be eligible to receive government funds, an organization must be listed in the Registry of Civil Society Organizations (CLUNI)</p> <p><b>IAPs:</b> Private Assistance Board, Public Registry of Property, and the Federal Taxpayers Registry. To be eligible to receive government funds, an organization must be listed in the Registry of Civil Society Organizations (CLUNI)</p> <p><b>ADs:</b> Authorized Donees may be organizations formed as ACs or IAPs. They must receive special authorization from the Servicio de Administracion Tributaria (SAT).</p>
<b>Approximate Number</b>	<p><b>ACs:</b> 44,176 (7,237 active &amp; 36,939 inactive)</p> <p><b>IAPs:</b> 6,714</p> <p><b>ADs:</b> 10,507 (January 2025)</p>
<b>Barriers to Formation</b>	<p><b>ACs:</b> None</p> <p><b>IAPs:</b> None</p> <p><b>ADs:</b> Formerly lengthy compliance procedures (an online system has improved this issue)</p>

<b>Barriers to Operations</b>	None
<b>Barriers to Resources</b>	<p><b>ACs:</b> Tax laws inhibiting donations, with a ceiling on eligible donations (corporations and individuals may deduct up to 7% of their taxable income paid during the fiscal year and individuals may deduct the limit of an amount among a list of eligible expenses).</p> <p><b>IAPs:</b> Tax laws limit deductibility of donations</p> <p><b>ADs:</b> Tax laws limit deductibility of donations</p>
<b>Barriers to Expression</b>	None
<b>Barriers to Assembly</b>	Restrictions on non-citizens and prisoners; state-level advance notification often required; legal prohibition on assemblies three days prior to elections; trend of states enacting laws allowing police to use excessive force on protestors.

## Legal Overview

This section provides a brief overview of Mexico's legal framework for the promotion and protection of civic freedoms. Click a subheading for more, or [click here to expand all subheadings](#).

- ▶ RATIFICATION OF INTERNATIONAL AGREEMENTS
- ▶ CONSTITUTIONAL FRAMEWORK
- ▶ NATIONAL LAWS, POLICIES, AND REGULATIONS
- ▶ PENDING REGULATORY INITIATIVES

## Legal Analysis

This section provides an in-depth assessment of Mexico's legal environment for civic freedoms, including the barriers to the exercise of the freedoms of association (formation, operations, resources), expression, and peaceful assembly. Click a subheading for more, or [click here to expand all subheadings](#).

- ▶ ORGANIZATIONAL FORMS
- ▶ PUBLIC BENEFIT STATUS
- ▶ BARRIERS TO FORMATION
- ▶ BARRIERS TO OPERATIONS
- ▶ BARRIERS TO RESOURCES
- ▶ BARRIERS TO EXPRESSION
- ▶ BARRIERS TO ASSEMBLY

## Additional Resources

This section contains links to external reports and news reports relevant to civic freedoms. Click a subheading for more, or [click here to expand all subheadings](#).

- ▶ GLOBAL INDEX RANKINGS
- ▶ REPORTS
- ▶ NEWS
- ▶ ARCHIVED NEWS

