Mexico

Online casino launch roadmap

Secretaria de Gobernacion (SEGOB), Direccion General de Juegos y Sorteos

A 1947 law, no standalone online licence, and a 50% IEPS since January 2026: you enter through a permit holder and bet that the long-promised reform does not change the deal.

- Recommended path
- Optional, worth it
- Alternative route

LICENCE	TIME TO LAUNCH	GAMING TAX	SETUP COST	LOCAL PRESENCE	DIFFICULTY
No standalone online licence. Online play runs…	**8-12 months (book estimate), mostly partner…**	**IEPS 50% on betting and raffle games from 1 Jan…**	**MXN 2M-5M first year (book estimate, about USD…**	**Mexican entity or contract with a permit holder…**	**High, mostly legal and tax uncertainty**

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Mexico: launch roadmap in detail

Secretaria de Gobernacion (SEGOB), Direccion General de Juegos y Sorteos · as of 2026-11

Licence	No standalone online licence. Online play runs under a SEGOB permit held by a land-based permit holder (Ley Federal de Juegos y Sorteos, 1947)
Time to launch	8-12 months (book estimate), mostly partner diligence and contracting
Gaming tax	IEPS 50% on betting and raffle games from 1 Jan 2026 (was 30%), plus IVA and income tax; exact base needs adviser confirmation
Setup cost	MXN 2M-5M first year (book estimate, about USD 115K-285K), excluding the partner's revenue share
Local presence	Mexican entity or contract with a permit holder; servers and equipment in Mexico
Difficulty	High, mostly legal and tax uncertainty

1. Feasibility and legal model Weeks 0-8

1.1 The permit holder model RECOMMENDED

Every physical venue and digital platform needs a formal SEGOB permit, and online operators do not get independent licences. They operate under land-based permit holders. Decide early whether you are the platform behind a permit holder or a brand under one.

In the book: Ch. 06 Licensing Guide, Ch. 29f Latin America Datacenter Infrastructure for Regulated Gaming

1.2 Reform status: nothing enacted RECOMMENDED

As of September 2026 SEGOB said its draft replacement of the 1947 law was in final internal review before the security cabinet. A separate October 2025 bill would create a National Institute of Games and Raffles, a minimum age of 21 and self-exclusion. Neither is law. Design for the current regime and keep the parts that a reform would likely tighten configurable.

In the book: Ch. 02 Regulation and Compliance Landscape, Ch. 40 Case Study -- Launching in a New Regulated Market

1.3 Enforcement climate RECOMMENDED

SEGOB has suspended online casino domains (10 in July 2026) and says about 20 casinos were closed over laundering or tax schemes. It also gained stronger powers to block domains and apps without a valid permit. A partner's compliance record is your risk.

In the book: Ch. 02 Regulation and Compliance Landscape, Ch. 42 War Stories: When Everything Goes Wrong

1.4 Unit economics under 50% IEPS RECOMMENDED

The IEPS rose from 30% to 50% on 1 January 2026 under the decree published in the DOF on 7 November 2025, and it reaches foreign platforms serving players in Mexico. Reports differ on whether the base is the total wagered or amounts received from participants. Have a Mexican tax adviser confirm before you price bonuses. Operators redesigned welcome bonuses to absorb the cost.

In the book: Ch. 30 FinOps Deep Dive, Ch. 15 Casino Mathematics and Game Economy

2. Partner selection and contracts Months 1-4

2.1 Diligence on the permit RECOMMENDED

Check that the permit covers online gaming, the domains and the game types you plan to run, and that no suspension or amparo dispute is open. Ask for the permit key and the SEGOB documents behind it.

In the book: Ch. 09 Legal Framework and Contracts, Ch. 06 Licensing Guide

2.2 Commercial and liability terms RECOMMENDED

The permit holder is the regulated party, you are the operator behind it. Contract tax responsibility, AML duties, data access, step-in rights and exit, because a SEGOB suspension hits both of you.

In the book: Ch. 09 Legal Framework and Contracts, Ch. 10b Supplier Integration Control Plane

2.3 Mexican entity RECOMMENDED

A local company handles payroll, invoicing and tax filings. Foreign operators without a Mexican establishment can still face IEPS for players located in Mexico.

In the book: Ch. 06 Licensing Guide, Ch. 08 Team Structure and Operations

2.4 White-label through a permit holder ALTERNATIVE

If you cannot get a partner's permit extended to your brand, a casino-as-a-service arrangement under their brand is the faster route.

In the book: Ch. 47d Casino as a Service: White-Label Provisioning at the Press of a Button, Ch. 10b Supplier Integration Control Plane

3. Platform and hosting Months 2-6

3.1 Servers and equipment in Mexico RECOMMENDED

Online platforms must keep servers and infrastructure in Mexico. The 2004 Regulations (art. 38 as read in the book) require gaming equipment to be located in the country. Pick a Mexican datacenter or a hub with a local node and document it for SEGOB.

In the book: Ch. 29f Latin America Datacenter Infrastructure for Regulated Gaming, Ch. 27 Data Residency and Backup/Recovery, Ch. 27b The Jurisdiction Transfer Gateway and Cookie Consent

3.2 Supplier contracts RECOMMENDED

Suppliers need to deliver to a Mexican-hosted environment and accept audit access. Add exit terms if SEGOB suspends a domain.

In the book: Ch. 10b Supplier Integration Control Plane, Ch. 09 Legal Framework and Contracts

3.3 Spanish content and permit key RECOMMENDED

Advertising must show the official permit key and responsible-gambling warnings. Spanish support is mandatory in practice.

In the book: Ch. 37 Marketing Technology and CRM Systems, Ch. 26 Responsible Gaming and Player Protection Systems

3.4 Regulatory evidence export OPTIONAL

No online reporting standard exists, so build a general export that can answer SEGOB, SAT and UIF requests.

In the book: Ch. 25b Regulatory Reporting and Evidence Export, Ch. 34b Data Governance for iGaming Platforms

4. Compliance controls Months 3-8

4.1 AML as a vulnerable activity RECOMMENDED

Betting and raffles are Actividades Vulnerables under the LFPIORPI, with identification and reporting to the UIF and SAT. In August 2026 SHCP published new general rules aligned with FATF. Update your programme to match.

In the book: Ch. 19 Anti-Fraud System Deep Dive, Ch. 24d KYC Evidence Lifecycle

4.2 Identity and age RECOMMENDED

Minors are barred, so verify age and identity before play and keep the evidence. Licensed online casinos are held to higher traceability of users and money movements.

In the book: Ch. 24d KYC Evidence Lifecycle, Ch. 26 Responsible Gaming and Player Protection Systems

4.3 Player protection RECOMMENDED

Credit to bettors is limited and warnings are mandatory. Radio and TV gambling ads are allowed only after 22:30.

In the book: Ch. 26 Responsible Gaming and Player Protection Systems, Ch. 26b Self-Exclusion Registries: From API to Audit Trail

4.4 Geoblocking to Mexico RECOMMENDED

Block play from outside Mexico and log location evidence, since IEPS and permit scope depend on where the player is.

In the book: Ch. 24e Geofencing and Location Verification, Ch. 27b The Jurisdiction Transfer Gateway and Cookie Consent

5. Payments Months 3-7

5.1 SPEI, OXXO, CoDi RECOMMENDED

Local rails are essential for conversion. SPEI gives instant bank transfers, OXXO reaches the unbanked, and cards still matter.

In the book: Ch. 36 Financial Operations, Ch. 29f Latin America Datacenter Infrastructure for Regulated Gaming

5.2 Player funds and reconciliation RECOMMENDED

Hold player money separately and reconcile daily. The permit holder and you need an agreed ledger of who owes SAT what.

In the book: Ch. 36b The Financial Truth Layer -- Ledger, Treasury, and Reconciliation, Ch. 36 Financial Operations

5.3 Tax cash planning RECOMMENDED

A 50% IEPS means large monthly cash outflows. Model working capital with and without Mexican state taxes, which also apply.

In the book: Ch. 30 FinOps Deep Dive, Ch. 36 Financial Operations

6. Certification and testing Months 5-9

6.1 No national lab list RECOMMENDED

The 1947 law predates modern certification, and we found no official lab list. In practice operators use internationally recognized labs such as GLI. Confirm with SEGOB and the permit holder what they will accept.

In the book: Ch. 25 GLI-GSF Compliance Framework: Online Gaming Information Security, Ch. 17 Random Number Generation (RNG)

6.2 RNG and game integrity RECOMMENDED

Certify RNG and games anyway, since it protects you in disputes and with payment partners.

In the book: Ch. 17 Random Number Generation (RNG), Ch. 25 GLI-GSF Compliance Framework: Online Gaming Information Security

6.3 Pre-launch testing RECOMMENDED

Test payments, geoblocking, limits and reports in production-like conditions before opening.

In the book: Ch. 32 Testing and QA in Gambling, Ch. 07 Casino Implementation Planning and Timeline

7. Go-live and ongoing duties Months 8-12 and after

7.1 Launch under the permit RECOMMENDED

Go live on approved domains only, with the permit key in place. SEGOB can block unapproved domains and apps.

In the book: Ch. 07 Casino Implementation Planning and Timeline, Ch. 40 Case Study -- Launching in a New Regulated Market

7.2 Monthly tax returns RECOMMENDED

File IEPS, IVA and income tax on schedule and reconcile to the platform ledger. The 2026 Resolucion Miscelanea Fiscal added digital-service rules for betting.

In the book: Ch. 36 Financial Operations, Ch. 36b The Financial Truth Layer -- Ledger, Treasury, and Reconciliation

7.3 AML notices RECOMMENDED

Submit UIF notices as required and keep records for audit.

In the book: Ch. 19 Anti-Fraud System Deep Dive, Ch. 25b Regulatory Reporting and Evidence Export

7.4 Reform watch RECOMMENDED

Track SEGOB, Congress and the Official Gazette (DOF). A new law could change the permit model, age limits, advertising and promotions.

In the book: Ch. 02 Regulation and Compliance Landscape, Ch. 42 War Stories: When Everything Goes Wrong

Common pitfalls

- Treating a partner's permit as a licence for your own brand. Check scope, domains and game types in writing.
- Pricing on a 30% IEPS. The rate is 50% from 1 January 2026.
- Building around a reform that has not passed. Both drafts are still drafts.
- Hosting offshore and discovering the equipment-in-Mexico rule late.

- Underestimating AML duties. The August 2026 SHCP rules tightened them.
- Running ads on radio or TV before 22:30 or without the permit key.
- Ignoring the partner's enforcement history, when suspensions have hit domains and about 20 casinos.

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