GREEN TAXES. APPLICATION PIGOUVIAN THEORY IN PRACTICE IN MEXICO

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ABSTRACT

Purpose: This study seeks to identify the application of green taxes in Mexico.

Theoretical framework: The research is based on the Pigouvian Theory.

Method/design/approach: In this documentary study with descriptive scope, the variable green taxes and the subvariables energy, transportation, resources and pollution are analyzed. Current data published by the Organization for Economic Cooperation and Development is used. The results are complemented with information from the Guide to Ecological Taxes in Mexico obtained in April 2022 and the Special Tax Law on Production and Services 2023. A registration form was used as a data collection instrument.

Results and conclusion: The results show that in Mexico the Pigouvian theory has been applied through environmental taxes at the federal and state levels, the latter in some States of the Mexican Republic. It is concluded that in Mexico the Pigouvian theory has been applied, however, the higher the green taxes, the less pollution? A question that we seek to answer in future studies.

Research implications: From the social perspective, it is identified how to contribute to the care of the planet through ecological taxes.

Originality/value: The originality of the study consists of identifying the practical application of environmental taxes in the Mexican economy, it is limited to the ecological taxes collected in fiscal year 2021 and are complemented with the data obtained in 2022 and 2023.

Keywords: Taxation, Environment, Mexican Economy, Sustainable Development.

IMPUESTOS VERDES. APLICACIÓN PRACTICA DE LA TEORÍA PIGOUVIANA EN MÉXICO

RESUMEN

Objetivo: Identificar la aplicación de los impuestos verdes en México.

Marco Teórico: La investigación se sustenta en la teoría Pigouviana.

Método: En este estudio documental con alcance descriptivo se analiza la variable impuestos verdes y las sub variables energía, transporte, recursos y contaminación. Se utilizan los datos actuales publicados por la Organización para la Cooperación y el Desarrollo Económico. Los resultados se complementan con información de la Guía de Impuestos Ecológicos en México obtenidos en abril de 2022 y de la Ley del Impuesto Especial Sobre Producción y Servicios 2023. Se utilizó como instrumento de recolección de datos una ficha de registro.

Resultados y conclusiones: Los resultados muestran que en México se ha aplicado la teoría Pigouviana a través de impuestos ambientales en el ámbito federal y estatal, éste último en algunos Estados de la república mexicana.

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1 INTRODUCTION

The damage to natural resources caused by business activities and daily actions carried out by humanity has generated various proposals to reduce pollution to the environment, since based on Femenias et al., (2023, p.139), seeks to “find a balance between economic, environmental and social objectives and integrate them into solutions that reflect the real needs of society to generate sustainable development.” One of the approaches is from the tax perspective that finds its bases in the Pigouvian theory. This theory maintains that the State can contribute to the care and conservation of the planet's resources through public policies by establishing a tax called “Green”, which in this study will be synonymous with “Ecological” or “Environmental”.

Green taxes have been applied in various economies around the world. This research focuses on identifying their materiality in one of the countries with the largest population in Latin America, since from a theoretical position much has been discussed on the subject, however, there are few studies from a perspective in Mexico. The identification of environmental taxes justifies the maturity of the environmental issue from a tax perspective.

This research analyzes the environmental taxes collected in Mexico. It begins with a general description of taxes in Mexico and the theoretical aspects that support the application of green taxes, continuing with the methodological description identifying the study variable; taxes and the sub variables energy, transportation, resources and pollution. It ends with the analysis of the ecological taxes that are applied in some of the Federal Entities in Mexico, as well as the federal taxes where the environmental issue is mainstreamed. This research is limited to identifying taxes and their level of collection, as it seeks to understand the progress...
of sustainable development from a tax perspective in order to understand the practical application of Pigouvian theory.

2 THEORETICAL REFERENCE

Mexico is a country with various tax burdens at the federal, state and municipal level. Taxes are a significant source of income for the State, so applying a tax on environmental impact to raise resources that allow financing activities that contribute to the care and conservation of natural resources is a step towards sustainable development in order to reduce environmental pollution, since based on Dos Santos and Dos Santos (2023) the quality of life is related to the environmental conditions of the environment and in addition natural resources are essential for the development of a country, for example water in the words of Jung et al., (2023, p.10) “is a fundamental element for social, economic and environmental sustainability.” This section describes a general overview of taxation in Mexico as a starting point to study the application of green taxes.

2.1 CONTRIBUTIONS IN MEXICO

The strength of a government lies in its management capabilities to promote the collective well-being of societies. To achieve this, it is necessary for authorities to fulfill basic functions, among others: collection, budgeting and the provision of quality goods and services.

To achieve compliance with the functions of public law, governments need economic resources, which are obtained from citizens, as stated in the Political Constitution of the United Mexican States (CPEUM), in its article 31 section IV, which establishes the obligation that Mexicans have to contribute to public expenses according to the jurisdiction in which they are located. In that sense, Vega and Ricárdez (2012, p.2) point out that:

From the previous obligation arises what is called a legal obligation - contributory or tax, which is one by virtue of which individuals are obliged to contribute, in the form and terms that the laws establish, to the integration of public spending and the State. who has the right to demand such contributions.

This is how the government requires various actions to be able to fulfill the mandates acquired with its rulers. Hence, the collection of contributions becomes a determining element
to achieve its objectives. These contributions are considered as: contributions of monetary or in-kind resources that taxpayers provide obligatorily, either due to their legal situation or due to any act that is provided for in any of the different laws. In the case of Mexico, contributions are classified into four types as established in the second article of the Federal Tax Code (2021):

- Taxes
- Social security contributions
- Improvement contributions
- Rights

In connection with the above, contributions are considered as a fiscal mechanism, recognized as the generator of resources that bring closer to the fulfillment of the economic and social purposes that a politically structured population wishes to promote. From this perspective, Sánchez (2012) refers to the contribution as a duty and a social responsibility, which is executed through the payment of taxes in different modalities such as: money, product or the provision of services to finance the demands and needs of the society.

In that sense, the most important contribution in economic terms for most authorities is taxes. These are considered a fundamental tool to finance “essential infrastructure and services for its citizens” (Guerrero et al., 2022 p. 90). For Hernández (2017), he points out taxes as the main factor in the ordinary resources obtained by the government, becoming an indispensable macroeconomic instrument to ensure economic stability.

In this way, it is possible to point out taxes as the most important generating source of economic resources that governments have, therefore, they play a determining role in public finances, as this is an indispensable element for economic evolution and social development. However, it is important for this work to reflect on the different conceptualizations of this term, which is why some definitions and characteristics that some authors have referred to will be presented in the following paragraphs.

The Federal Tax Code (2021) refers to this concept as follows: “Taxes are the contributions established by law that must be paid by natural and legal persons who are in the legal or de facto situation” (p.1). The Center for the Study of Public Finance (2015) exposes it as a contribution that must be paid by citizens to the State as long as they are within a specific jurisdiction. This definition has the characteristic that it is based on the guiding principle of capacity, contributory, equity and social solidarity.

Another definition is that of Eherberg cited by Flores (1977), which establishes taxes as an economic benefit oriented to Public Law entities, which are required in relation to their
coercive power, quantitatively and determined unilaterally, with the purpose of meet the needs of the population. In this regard, Villalobos and Mora (2021) point out that taxes result from an obligation, which is demanded by the government from the population in monetary terms, based on municipal, state and federal laws, with the purpose of covering the demands of citizens.

In the case of Mexico, taxes are placed in three categories that coercively include all taxpayers, such as:

a) Federal taxes
b) State taxes
c) Municipal taxes

Specifically, in Mexico the Federal Income Law establishes the classification of taxes, which deal with different items mentioned below:

a) Income taxes.
b) Wealth taxes.
c) Taxes on production, consumption and transactions
d) Special tax on production and services
e) Foreign trade tax
f) Payroll and similar taxes
g) Ecological taxes.
h) Tax accessories
i) Other taxes

From this classification noted above, it is possible to highlight a tax that has assumed relevance and pertinence during recent decades, such as ecological taxes. Which have their origin in the externalities that have been generated over time by the improper and inconsiderate use of natural resources.

### 2.2 ECOLOGICAL OR GREEN TAXES

Prominent authors such as Pigou (1920) established the theoretical basis for putting environmental taxes into practice, based on the payment of costs for damages generated by overexploitation of the environment. Another reference is Coase (1992), who suggests agreements between those involved, that is, the polluter and the affected party without the participation of the government. These approaches represent the basis for the implementation
of an environmental tax in Mexico.

In connection with the above, the Organization for Economic Cooperation and Development (OECD, 2012), refers to the powers of the authorities for the implementation of economic management mechanisms based on the market, for the design of environmental policies, among the that highlight ecological taxes. These environmental policies translated into ecological taxes must be oriented so that the payment of this tax is considered in taxpayers' decisions as a cost of the damage caused by the pollution generated.

It is possible to point out that the implementation of this type of tax would have to be seen as an alternative to correct negative externalities and not as a tax that is considered to increase revenue levels. That is, it allows regulating the activity of all the agents that participate in economic development. For Rodríguez (2008) he points out that during the last decades European countries implemented this tax with the purpose of reducing the negative effects generated on the ozone layer given the excessive use of different gases that have affected the environment.

Some authors such as Huesca and López (2016), Mendezcarlo, Medina and Becerra (2010) and Figueroa (2005), present the case of Mexico and the origin of environmental taxes, these authors refer to three key moments, the design of public policies that provided fiscal incentives for the use of technology that did not impact the environment, the General Law of Ecological Balance and Environmental Protection and the initiative for the Environmental Tax Law.

In this sense, it is important to analyze the studies carried out on the application of green taxes and their effect in terms of revenue. This is through the different perspectives and methodological approaches applied by various authors.

The analysis prepared by Tosca and Juárez (2019) was qualitative-descriptive through the use of the documentary technique, which allowed data and information to be collected from secondary sources through books, chapters, articles, databases and different Laws. The results of this work indicate that Mexico has little legislation in relation to environmental taxes, and also recognizes the need to promote public policies aimed at the application of sanctions, as well as methods that promote fiscal-environmental mechanisms that generate greater collection of resources. for environmental protection.

From another perspective, Zayas et al., (2022), prepared a qualitative work through a documentary analysis through the review of literature from official sources. This study presents progress regarding the number of taxes and their incidence. As part of the first results, they indicate that Mexico presents progress in terms of green taxes, given the legislation and laws
approved. However, these authors indicate the limitation of eco-taxes in the country, due to the focus they have on fuel and the acquisition of automobiles with the exception of pesticides.

Another work is that of Olán (2021) who exposes the legal recognition of environmental taxes during recent decades given the needs to combat pollution generated by economic activities. The work is developed in a theoretical-documentary manner through the use of official data and collected documents. As part of his reflections, he points out the urgency to integrate the importance of caring for and improving the environment into government agendas.

The purpose of the article presented by Galán and Clavenilla (2020) was to analyze environmental taxes in Mexico from a collection and environmental perspective, which allow financing programs and strategies that reduce the effects caused by pollution and maintain an ecological balance. The study makes a proposal to incorporate an “environmental tax on data traffic through the Internet”, because digital activity has generated high energy consumption and is considered one of the main generators of CO₂. According to the author, the collection of this tax could mean between 18-84% of the Value Added Tax. However, it refers to the fact that this approach must analyze side effects that could occur.

The work carried out by Huesca and López (2016) explains the relevance of ecological taxes to combat climate change. Conducts an analysis on the application of a tax on hydrocarbons using a methodology with a non-parametric approach, concluding that in the case of Mexico this tax is not regressive.

The study developed by García (2019) addresses the behavior of environmental taxes in Mexico, the study is longitudinal with a trend design, the period analyzed was 2003-2018, it deals with gasoline and diesel, New Car Tax (ISAN) and vehicle ownership, carbon taxes and applied pesticides. The results indicate that ecological taxes in Mexico are aimed at reducing the impact of the air and, to a lesser extent, the soil, in addition, they significantly ignore water, as well as pollution in the country, of the most polluting elements such as manufacturing and mining.

Another work is that of Estrada (2022), this document is directed at the significance of carbon credits as an economic and market instrument, which serve to mitigate the effects of greenhouse gases and therefore climate change. The study is approached from a financial and social perspective, in which the implementation of green, environmental and social bonds for financial markets has made it possible to reduce the greenhouse effect. In addition, the author points out that through the sale of carbon credits, the payment of carbon taxes is also offered.

In the opposite direction, Aguilera et al., (2022) show the formation of a good administrative-environmental structure in relation to the care of the environment. However, the
application of taxes known as ecological have not achieved the expected results if the lack of quantitative indicators that measure the efficiency of these fiscal policies is considered.

3 METHOD

This study is documentary type with descriptive scope. As a source of information, the virtual page of the Organization for Economic Cooperation and Development (OECD) section on green taxes was consulted, where information is obtained from the last reported year (2021) regarding the application of green taxes in Mexico. These results are complemented by the data obtained from the Ecological Tax Guide in Mexico obtained in April 2022 published by Price Waterhouse Coopers and from the Special Tax Law on Products and Services 2023.

3.1 STUDY VARIABLES

The concept of ecological taxes is used as a synonym for environmental or green taxes and is defined as “the amount of contributions derived from tax impositions that, unilaterally and obligatorily, are imposed on natural and/or legal persons, for example, the preventive or corrective impact that is caused to the flora, fauna and the environment” (Palos, Plascencia and Méndez, 2022, p. 6)

The subvariables are shown in Table 1 where it is observed that they study environmental taxes applied to energy, transportation, resources and pollution.

Table 1
Study variable and subvariables

<table>
<thead>
<tr>
<th>Variable</th>
<th>Subvariables</th>
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<tbody>
<tr>
<td>Ecological Taxes</td>
<td>Energy</td>
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<tr>
<td></td>
<td>Transport</td>
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<tr>
<td></td>
<td>Resources</td>
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<tr>
<td></td>
<td>Pollution</td>
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</tbody>
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Source: Own elaboration with data from the OECD (2023)

Based on the official website of the OECD, what is related to energy includes energy products (including fuels for vehicles), with respect to the transportation tax it includes motor vehicles and transportation services. Pollution encompasses measured or estimated emissions to air and water, ozone-depleting substances, certain non-point sources of water pollution, waste.
management and noise. Environmental taxes applied to resources cover the management of water, land, soil, forests, biodiversity, wildlife and fish stocks.

3.2 DATA COLLECTION TECHNIQUE AND INSTRUMENT

A documentary analysis is carried out with the support of record sheets for data collection.

3.3 LIMITATIONS

This study is limited to the analysis of green taxes collected in 2021, as they are the current results published in the OECD database at the time of carrying out the research and is limited to environmental taxes applied in 2022. in the Federal Entities of the Mexican Republic consulted in the Guide to Ecological Taxes in Mexico published by Price Waterhouse Coopers, the Law of the Special Tax on Production and Services 2023 is also reviewed. Due to technological limitations during the conduct of this study, it was not managed to access the virtual page of the Secretary of Environment and Natural Resources (SEMARMAT) section of environmental taxes, a dependency of the Mexican government that focuses on the protection, conservation and use of the country's natural resources.

4 RESULTS AND DISCUSSIONS

Ecological taxes derived from the practical application of Pigouvian theory have been developed in Mexico through the collection of taxes applied to energy, transportation, resources and pollution. This section shows the results obtained from the collection of green taxes in Mexico, strengthening these data with information from some States of the Mexican Republic, continuing with a classification of green taxes collected by Federal Entity and natural resource and ending with a description of these levies applied at the federal level.

4.1 GREEN TAXES-ENERGY

Graph 1 shows that of the taxes collected in Mexico during fiscal year 2021, 5.8% correspond to income from the collection of environmental taxes, these come from those collected on energy, transportation, resources and pollution. In Mexico, some taxes are federal
in nature while others are granted the power to the Federal Entities to establish their collection guidelines.

**Graph 1.**

*Green environmental taxes in Mexico. Fiscal Year 2021*

![Graph showing green environmental taxes in Mexico for Fiscal Year 2021.](source: Own elaboration with data from the OECD (2023))

Below, the ecological taxes collected in Mexico are specifically detailed based on data from the Organization for Economic Cooperation and Development (OECD). It is identified that of the 5.80% that corresponds to the environmental taxes collected during 2021 in relation to the total collection of taxes, 5.10% arises from energy (See graph 2), being the environmental tax with the highest collection, as it represents 87.93% of total environmental taxes collected in Mexico during the study year.
Graph 2.

*Environmental taxes (Energy) in Mexico. Collection 2021*

![Graph showing environmental taxes](image)

Source: Own elaboration with data from the OECD (2023)

Regarding the green taxes applied in Mexico to energy, a federal tax is handled on energy products, including vehicle fuels, this tax is called Special Tax on Production and Services (IEPS) applied to gasoline and diesel, a contribution that depends on the liters of fuel that the user purchases, to cite an example for the year 2023, for gasoline less than 91 octane, a quota of 5.9195 pesos per liter was applied, for gasoline greater than or equal to 91 octane 4.9987 pesos per liter, while for gasoline greater than or equal to 91 octane, 4.9987 pesos per liter. For diesel, the user paid 6.5055 pesos per liter.

Of the taxes collected in Mexico during fiscal year 2021, graph 3 shows that 0.39% correspond to environmental taxes applied to air pollution (Transport). This levy is collected for measured or estimated emissions into the air, as well as substances that deplete the ozone layer. It represents 6.72% of the total amount collected in Mexico from environmental taxes.
Graph 3.

*Environmental taxes (Transport) in Mexico. Collection 2021*

To mention an example of the environmental taxes applied to transportation in the State of Yucatán during 2022, a tax was designated for the emission of gases into the atmosphere. The fee that must be paid by natural persons, legal entities and economic units residing in said State or residents outside the State that have fixed facilities or sources is 2.70 UMAS (Units of Measurements and Updates) per ton emitted of carbon dioxide or its equivalent.

Regarding environmental taxes (Resources) in Mexico, it can be identified in graph 4 that of 100% of what was collected during fiscal year 2021, 0.230% comes from green taxes applied to resources, while graph 5 shows that 0.070% derive from taxes applied to pollution. These percentages represent 3.97% and 1.21% respectively of the total 2021 environmental taxes collected in Mexico.
Graph 4.

Environmental taxes (Resources) in Mexico. Collection 2021

Source: Own elaboration with data from the OECD (2023)

Graph 5.

taxes (Pollution) in Mexico. Collection 2021

Source: Own elaboration with data from the OECD (2023)

In qualitative terms with respect to the taxes in graphs 4 and 5, in the State of Campeche a tax is applied that must be paid by individuals and corporations or, where appropriate, economic units that within said State extract materials from the soil and subsoil that constitute deposits of the same or similar nature to the components of the terrain, such as: rocks, stones, substrate or fertile layer. The tax corresponds to paying a rate of 0.14 times the daily value of
the Unit of Measurement and Update for each cubic meter extracted from the aforementioned materials.

Another example of state ecological taxes for pollution are those collected in the State of Nuevo León for the emission of pollutants into water, whose subjects are people and economic units, which by themselves or through intermediaries, deposit, dispose or discharge any of the polluting substances indicated in the Law in bodies of water located in the State, provided that they exceed the maximum permissible limits, established in the Official Mexican Standard NOM-001-SEMARNAT-1996. The tax is calculated by applying the rate of 1.10 ($105.84) for each cubic meter affected.

In order to consolidate the aforementioned information, the Guide to Ecological Taxes in Mexico for fiscal year 2022 is used, where it is identified that the environmental taxes at the state level are those shown in figure 1 classified by Federal Entity.
Figure 1.

*Types of environmental taxes 2022 in Mexico classified by Federal Entity*

![Diagram of environmental taxes]

Source: Own elaboration with data from the Guide to Ecological Taxes in Mexico. Price Waterhouse Coopers (2022)

Based on figure 1, it is observed that not all States of the Mexican Republic apply taxes to contribute to the care and conservation of the planet's wealth, there are States whose dependence on natural resources for tourism is necessary and that do not appear within the listed for example Veracruz, Guerrero and Jalisco, places where important beaches for their economy are located. Likewise, it is observed that in some Federal Entities they apply more taxes than others, for example, Nuevo León, Zacatecas and Querétaro.
Table 2 shows the taxes classified by natural resource; water, soil and air. It is observed that there are taxes for the emission of pollutants in water, soil and subsoil, for the final disposal of special and dangerous waste management, for the emission of polluting gases into the atmosphere, and environmental tax on the extraction and use of materials. stone, among others.

Table 2.
Environmental taxes in Mexico classified by natural resources

<table>
<thead>
<tr>
<th>Natural resources</th>
<th>Taxes</th>
</tr>
</thead>
</table>
| Water             | ➢ Tax for emissions of pollutants to soil, subsoil and water  
|                   | ➢ Environmental tax for the emission of pollutants in water |
| Floor             | ➢ Tax on deposit or storage of waste  
|                   | ➢ Tax for emissions of pollutants to soil, subsoil and water  
|                   | ➢ Environmental tax for the emission of pollutants in the soil and/or subsoil  
|                   | ➢ Tax on the extraction of materials from the soil and subsoil  
|                   | ➢ Tax for the final disposal of special and hazardous waste management  
|                   | ➢ Environmental tax for pollution in the extraction of stone materials  
|                   | ➢ Environmental tax on the extraction and use of stone materials |
| Air               | ➢ Tax for the emission of gases into the atmosphere  
|                   | ➢ Ecological taxes for gas emissions  
|                   | ➢ Right for the emission of gases into the atmosphere  
|                   | ➢ Tax for gas emissions into the atmosphere  
|                   | ➢ Environmental tax for the emission of pollutants into the atmosphere  
|                   | ➢ Tax on the emission of polluting gases into the atmosphere |

Source: Own elaboration with data from the Guide to Ecological Taxes in Mexico. Price Waterhouse Coopers (2022)

Regarding the IEPS, as the Special Tax on Production and Services is known, it is a federal contribution that is applied to certain acts or activities that are linked to environmental impact, one of its applications is the fees charged to taxpayers for the use of automotive fuels that, at the time of their use, generate an impact on the environment (Air). This fee varies depending on the characteristics of the fuel used and the tax depends on the octane level.

Another application in Mexico of the Pigouvian theory via IEPS is the charge for using pesticides, this depends on the categories and the route of exposure, likewise the aforementioned theory becomes relevant in terms of fossil fuels such as propane, butane, gasoline and gasplane, jet fuel and other kerosene, fuel oil diesel, coal coke, mineral coal and other fossil fuels whose fees charged are varied, as well as their units of measurement.

Finally, in order to complement the results on ecological taxes in Mexico, it is identified that the Federal Income Law 2023 contemplates ecological taxes, however, it is necessary to analyze the effect of these income in relation to the environmental impact.
5 FINAL CONSIDERATIONS

In the Mexican economy, the Pigouvian theory gains relevance through the collection of taxes from organizations in some Federal Entities; however, there is an area of opportunity for these practices to benefit the environment to be promoted throughout the Mexican Republic, since the Care and conservation of natural resources is the responsibility of the State, society and company since in order to carry out their daily activities, dependence on the planet's resources is inevitable.

Green taxes are a means to remedy damage to the environment under the polluter pays paradigm, it is also a way to collect economic resources from the business sector and society and that must be applied for the benefit of the environment, to promote its Correct application, it is necessary for the State to monitor the final destination of what is collected via audit.

Paying a tax for polluting does not guarantee that the impact on the environment will be reduced, since organizations with a solid financial structure give them the opportunity to exploit natural resources in exchange for paying a tax that is sometimes insignificant in relation to their volume. of income, therefore, if you want to reduce environmental damage, it is necessary to have a culture of care and conservation of natural resources to avoid falling into the cycle of paying for polluting.

In Mexico, a low percentage of collection from environmental taxes is identified in relation to the total taxes collected, this is because the tax is not applied in all States. As future studies, it becomes relevant to analyze the environmental impact between the States that promote the application of green taxes and those that do not, for this it is necessary to have access to the companies' information to guarantee the feasibility of the study.

This research generates the basis for future studies that seek to compare the levels of ecological tax collection in Mexico and environmental performance, since it is perceived that in Mexico, despite the application of the Pigouvian theory, the environmental problem is latent, therefore It is pending to analyze the hypothesis that ecological taxes are not sufficient to reduce the impact on the environment, making it necessary to apply an environmental culture.

REFERENCES

Green taxes. Application Pigouvian Theory in Practice in Mexico


