

Mexico SAT — Machine Learning and Graph Analytics for High-Risk Taxpayer Detection (Plan Maestro 2024)

AI in the Public Sector · Good practice · Mexico

Quality score: 47/100

Evidence strength: Moderate

Summary

Mexico's SAT deploys graph analytics and ML across 80 million taxpayer records to classify high-risk entities, map EFOS fake-invoice networks across 9 sectors, and detect CFDI irregularities, underpinning 4.5 trillion pesos in 2023 revenue collection.

Key dimensions

Dimension	Score
Evidence of impact / measured public value	1/3
Transparency, fairness & accountability	1/3
Transferability / demonstrated replication	1/3
Scalability beyond pilot	2/3
Governance, capability & sustainability	2/3

Evaluated by C-NAPSE

Data sources

[C-NAPSE web research](#) — accessed 2026-06-25

[Servicio de Administración Tributaria \(SAT\)](#) — accessed 2026-06-25

[Plan Maestro 2024 — Official SAT Press Release](#) — accessed 2026-06-25

[Thomson Reuters Institute — Smart Auditing at SAT](#) — accessed 2026-06-25

[MCCI — Ghost Company Detection Statistics \(2023\)](#) — accessed 2026-06-25

[arXiv — Identifying tax evasion in Mexico with network science & ML](#) — accessed 2026-06-25

[IJPLD — Algorithmic bias in SAT audits \(2024\)](#) — accessed 2026-06-25

Cite this — Evidoria. *Mexico SAT — Machine Learning and Graph Analytics for High-Risk Taxpayer Detection (Plan Maestro 2024)*. Persistent ID: 0443e79c-4735-4569-8146-fb3b81249642.