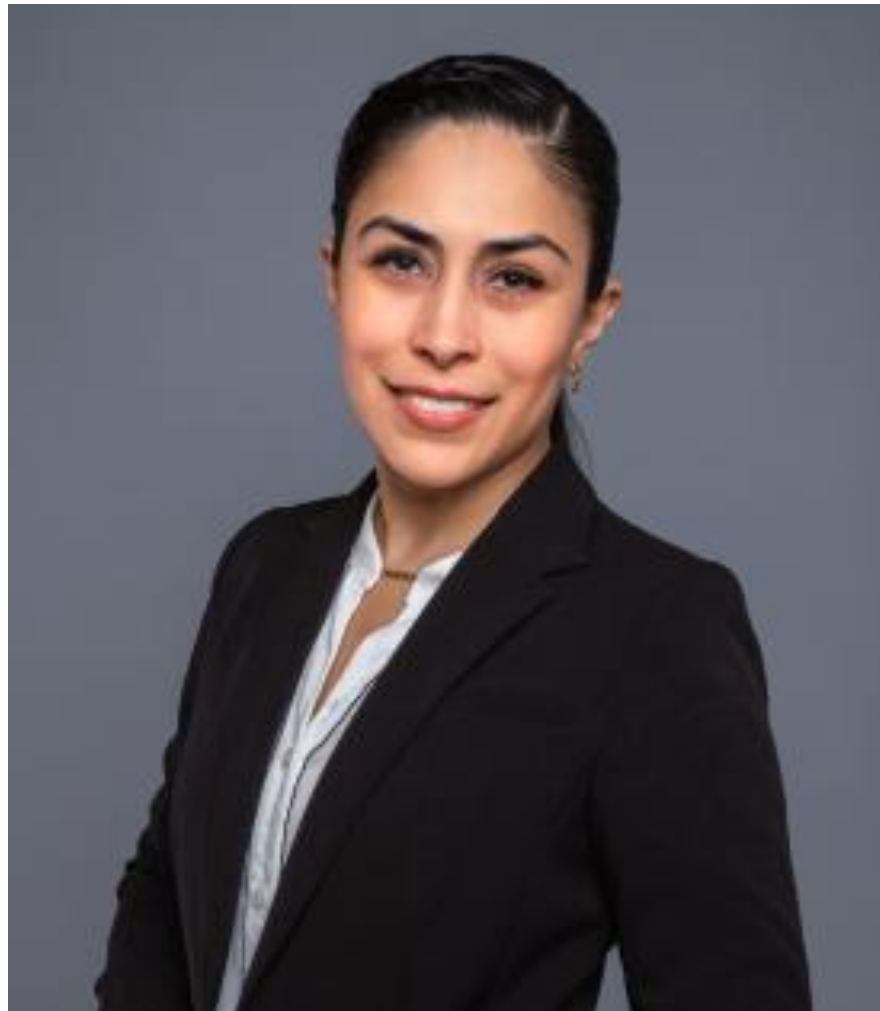


Foreign Trade 2026 Key changes for Chinese Companies

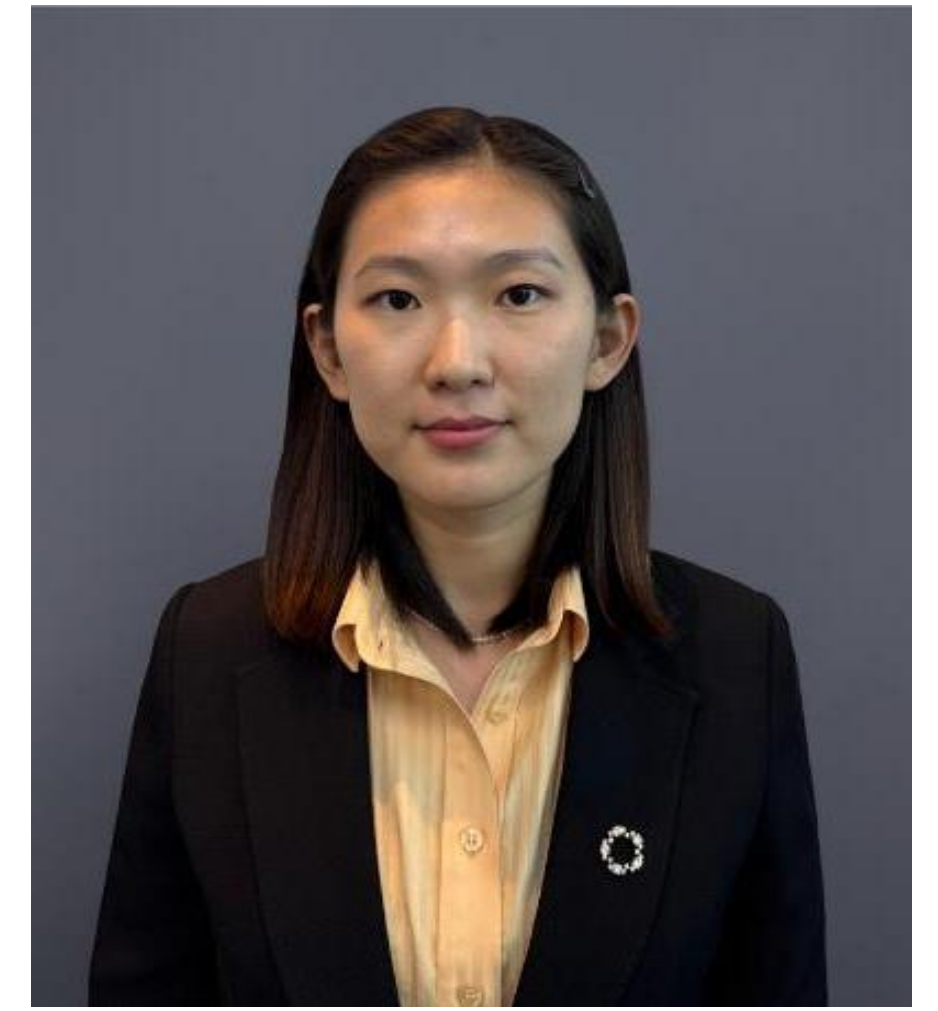
Speakers



Cynthia Yáñez
China Desk Industry
Lead Partner



Jorge Rodríguez
Foreign Trade
Director



Wen Bo
Key account
China Desk

Moderator

Agenda

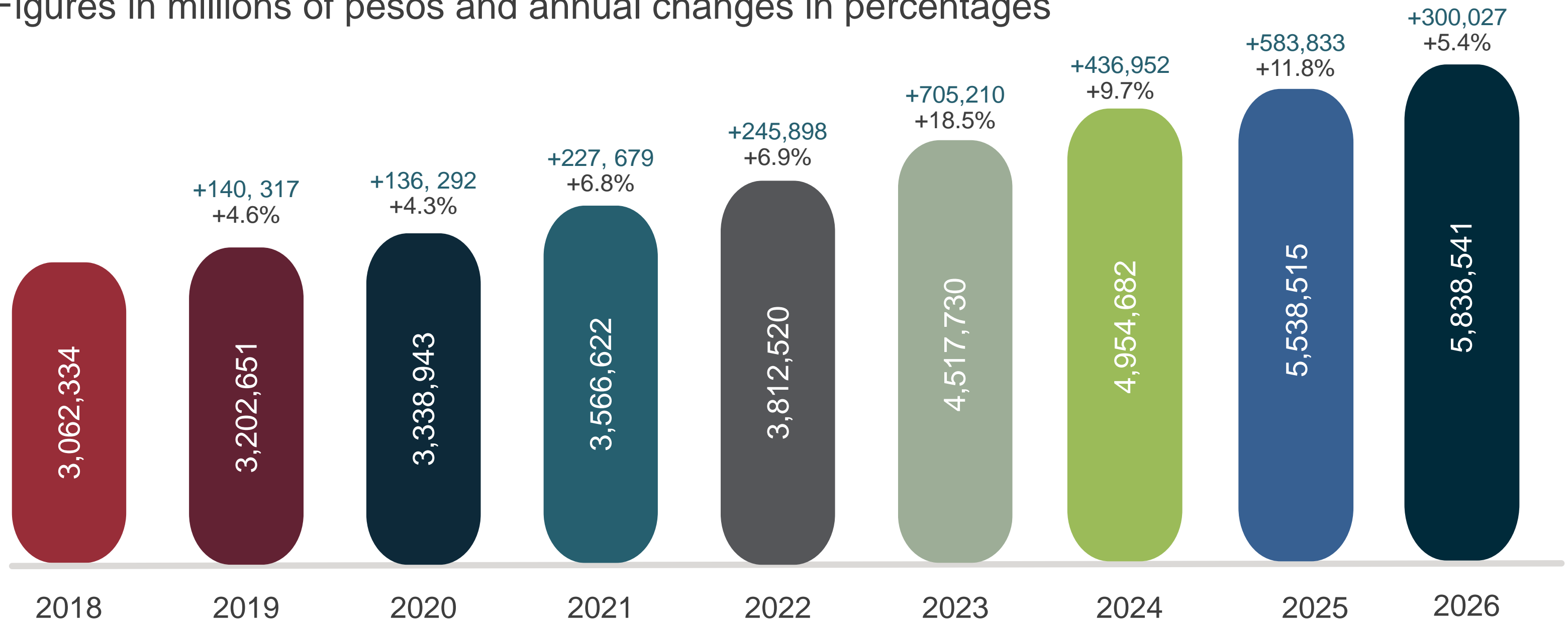
- **LIGIE Tariff Reforms 2026**
- **Customs Law Reform**
- **Update to the Electronic Declaration of Value**
- **General Foreign Trade Rules 2026**
- **Transparency Practices in Audit Processes**

Macroeconomic Outlook Revenue collection

Historical revenue

Nominal tax revenues* 2018-2025

Figures in millions of pesos and annual changes in percentages

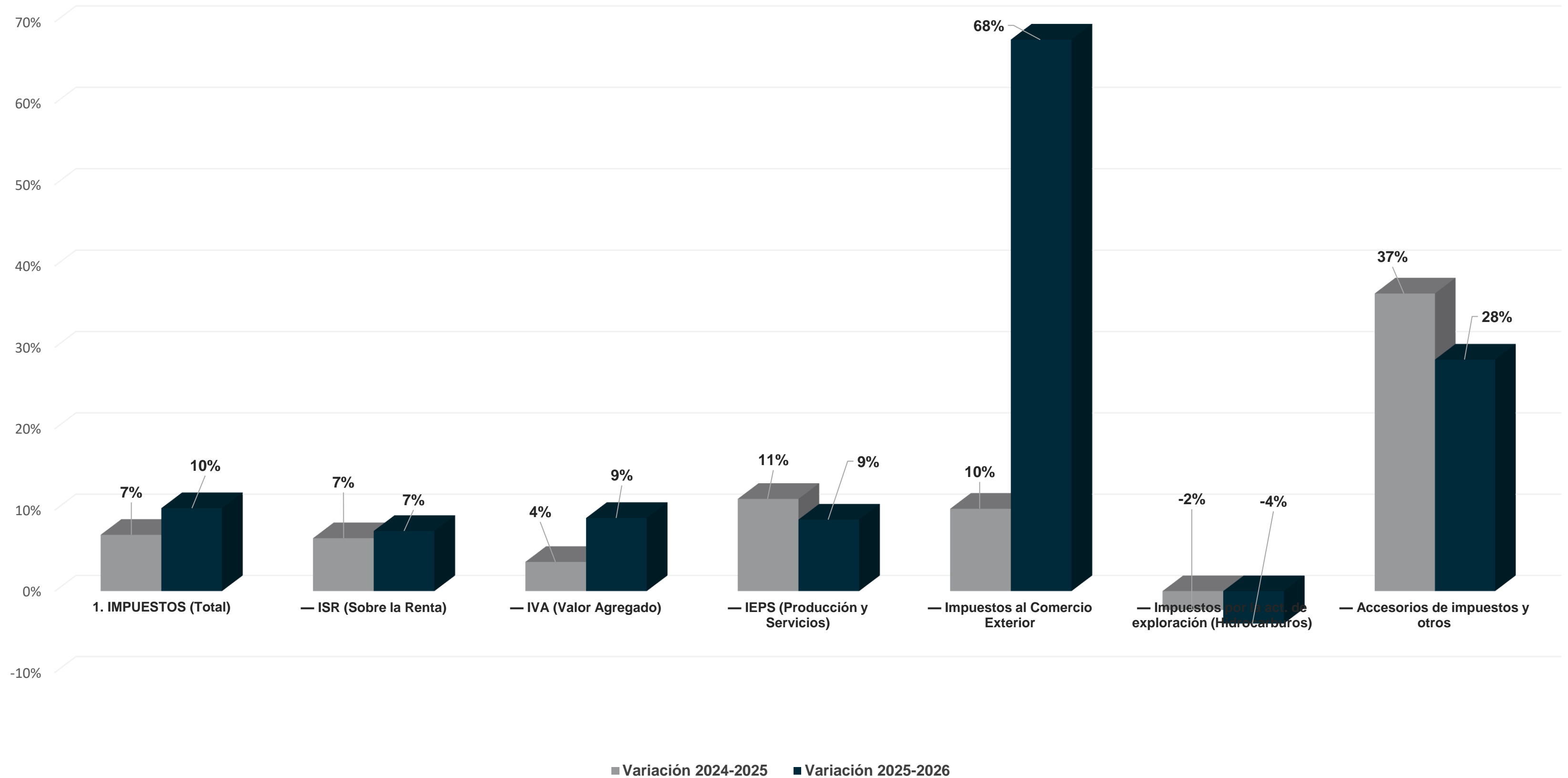


* Figures at current prices

** Figures for 2025 from January to August actual and projected at year-end. Source: <https://www.gob.mx/sat/prensa/recaudacion-tributaria-crece-6-4-de-enero-a-agosto-048-2025>

*** Figures for 2026 budgeted in the Federation Revenue Law to the Tax year 2026

Changes in tax revenues



Changes in tax revenues

| Concept (Article 1 LIF) | Revenue collection 2024 | LIF 2025 (Approved) | LIF 2026 (DOF 07/11/2025) | Variation 2024–2025 | Variation 2025–2026 |
|--|-------------------------|-----------------------|---------------------------|---------------------|---------------------|
| 1. TAXES (Total) | \$4,954,682.00 | \$5,297,812.90 | \$5,838,541.10 | 6.93% | 10.21% |
| — ISR (Taxes on income) | \$2,684,495.00 | \$2,859,239.60 | \$3,070,149.10 | 6.51% | 7.40% |
| — VAT (Value Agregado) | \$1,407,983.00 | \$1,458,543.70 | \$1,589,069.00 | 3.59% | 9.00% |
| — IEPS (Production and Services) | \$628,364.00 | \$699,671.10 | \$761,501.90 | 11.35% | 8.80% |
| — Foreign Trade taxes | \$137,822.00 | \$151,789.70 | \$254,756.80 | 10.13% | 67.80% |
| — Taxes on exploration activities (hydrocarbons) | \$6,665.00 | \$6,510.50 | \$6,250.00 | -2.32% | -4.00% |
| — Tax and other accessories | \$89,354.00 | \$122,058.00 | \$156,814.00 | 36.60% | 28.47% |



Amendment **LIGIE** Tariffs 2026



Modification of the Tariff Schedule

DOF: 29/12/2025

| No. | Sector | Original | | Tariff Fractions | | Final Proposal | | Change Per Sector |
|-----|-----------------------------|--------------|------------|------------------|------------|----------------|-------------|-------------------|
| | | N° Fractions | % | Eliminated | Added | N° Fractions | % | |
| | | 1,463 | 100 | 123 | 123 | 1,463 | 100% | |
| 1 | Auto Parts | 141 | 9.6 | 71 | 4 | 74 | 5.1 | -67 |
| 2 | Light Vehicles | 13 | 0.9 | | | 13 | 0.9 | |
| 3 | Clothing | 308 | 21.1 | | | 308 | 21.1 | |
| 4 | Plastic | 308 | 21.1 | | | 308 | 21.1 | |
| 5 | Steelúrgico | 248 | 17.9 | 11 | 31 | 248 | 28.3 | 20 |
| 6 | Appliances | 18 | 3.3 | 7 | 31 | 168 | 2.5 | -7 |
| 7 | Textil | 37 | 2.5 | | | 308 | 21.1 | |
| 8 | Furniture | 291 | 27.2 | | 51 | 340 | 28.8 | |
| 9 | Furniture | 37 | 3.3 | | | 34 | 3.3 | |
| 10 | Footwear | 37 | 1.9 | | | 49 | 3.3 | |
| 11 | Leather Goods | 48 | 1.2 | | | 38 | 21.1 | 3 |
| 12 | Paper & Cardboard | 21 | 0.5 | | 3 | 42 | B.5 | |
| 13 | Motorcycles | 4 | 0.3 | | | 50 | 3.4 | |
| 14 | Aluminum | 21 | 0.5 | 2 | | 48 | 2.6 | |
| 15 | Motorcycles | 8 | 0.3 | | | 50 | 3.4 | 3 |
| 16 | Aluminium | 21 | 1.4 | | | 49 | 0.5 | |
| 17 | Soaps, Perfumes & Cosmetics | | | | | 24 | 0.1 | |
| 17 | Soaps, Perfumes & | 24 | 1.6 | | | \$4,713 | \$4,891 | |

Maintains 1,463 fractions in the tariff package.

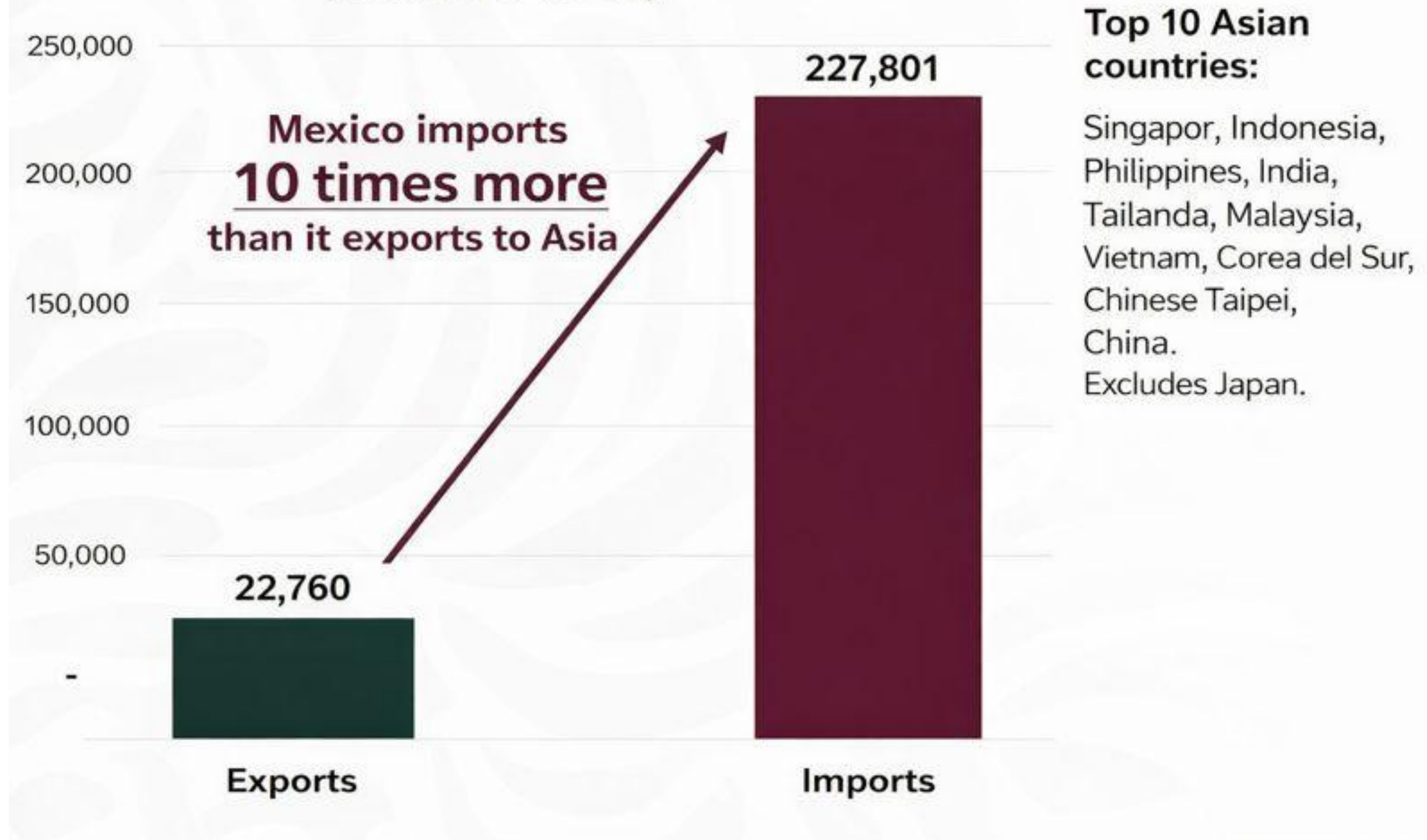
✓ **Substitutes 123 fractions:** at the request of the national industry.

Reduces by 28%: to 974 fractions.

- The proposal is to increase tariffs to the maximum level allowed by the World Trade Organization.
- 9 September 2025

Trade Imbalance with Asia

Mexico's Trade with the Top 10 Asian Countries
(Milliones of dollars)





Federal Tax Code

Federal Tax Code

◆ Article 103 – Alleged Crime of Smuggling

New cases:

- Goods in **bonded warehouse** that do not arrive at the authorized warehouse on time.
- **Simulated transfers of temporary imports** to appear to be returns.
- Entry of goods under **fictitious operations under** temporary regimes.
- Warehouses/carriers that do not justify shortages or non-arrival.
- General deposit warehouses that allow withdrawals without formalities or payment of contributions.

◆ Article 104 – Penalties

Penalties of 5 to 8 years' imprisonment are set for cases linked to the new sections of Article 103.

◆ Article 105 – Equivalent Smuggling

The following are punishable by the same penalties as smuggling:

- Trading or possessing foreign merchandise without legal documentation.
- **Importers who falsely certify origin** to obtain preferential treatment in FTAs such as the USMCA or CPTPP.

Federal Tax Code

ARTICLE 042: Powers of verification of tax authorities

...

In the case of home visits and physical verification of goods during transport, referred to in sections III, V and VI of this article, respectively, the tax authorities may authorize, in the same order of visit or verification, **the use of technological tools to generate indistinctly photographs, audios or videos of the development of the proceedings they carry out**, whose printing or electronic files will be annexed to the minutes they draw up and will serve as evidence, among other circumstances, of the characteristics of the place, date and time in which they took place, people who participated, of the facts and omissions that were known, as well as of the assets discovered under the respective order.



ARTICLE 042: Powers of verification of the tax authorities

Assumptions applicable to the use of technological tools

...

III. To visit **taxpayers, jointly and severally liable parties or third parties related** to them and to review their accounts, **goods and merchandise**

(...)

V. To carry out home visits to taxpayers, in order to verify compliance with the following obligations:

a. Those relating to the issuance **of digital tax receipts** via the Internet.

b. Those related to the operation of machines, systems, electronic records and volumetric controls, which they are obliged to keep in accordance with the provisions of the tax provisions;

c. La consistente en que los envases o recipientes que contengan bebidas alcohólicas cuenten con el marbete o precinto correspondiente o, en su caso, que los envases que contenían dichas bebidas hayan sido destruidos;

d. The one relating to the fact that cigarette packs for sale in Mexico contain the security code printed or, where appropriate, that it is authentic;

e. To have the documentation or receipts that prove the legal ownership, possession, stay, possession or importation of the goods of foreign origin, which must be shown to the authority during the visit, and

f. Those inherent in and derived from authorizations, concessions, patterns, registrations or patents established in the Customs Law, its Regulations and the General Rules of Foreign Trade issued by the Tax Administration Service;

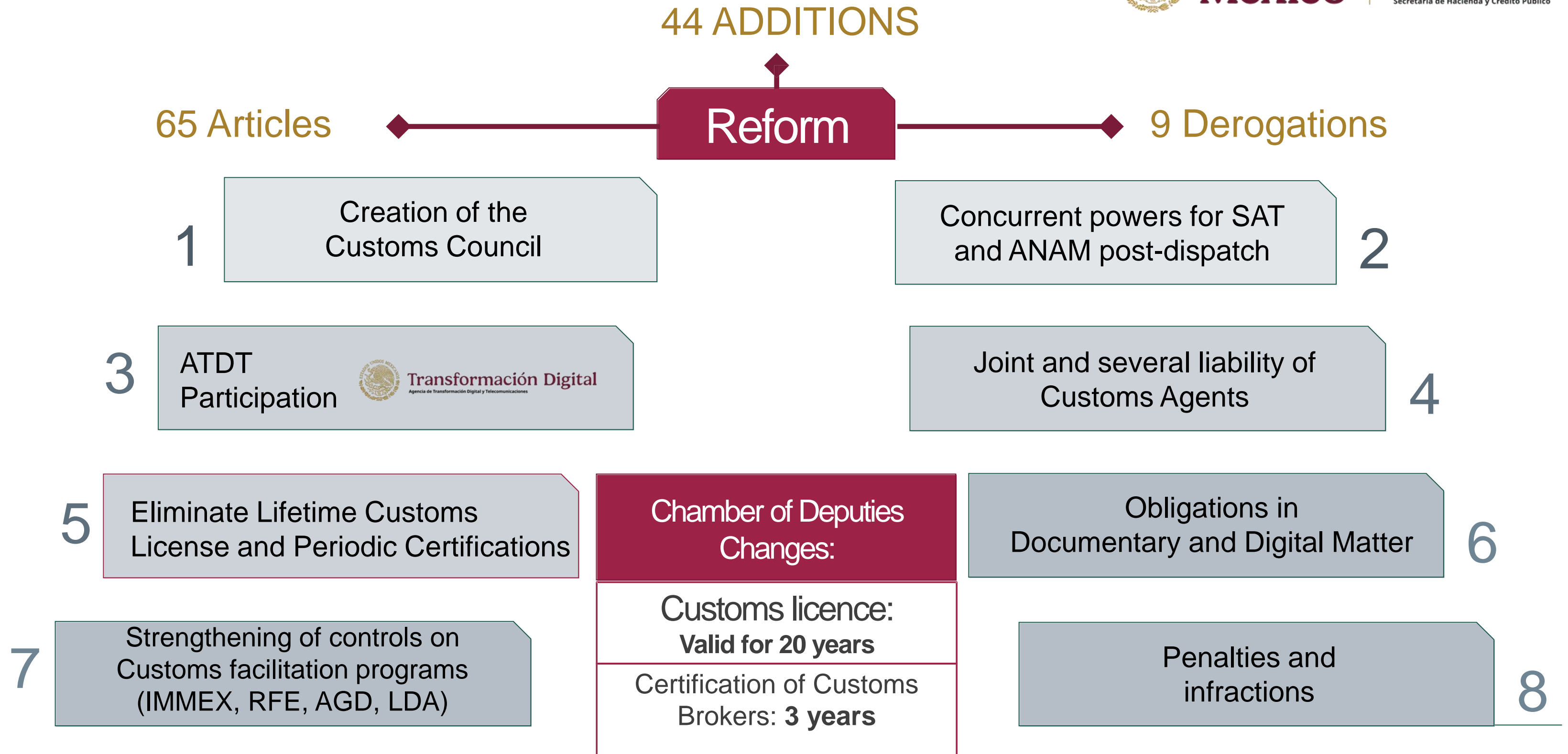
g. That the tax receipts cover existing, true transactions or real legal acts, when the authority presumes that such receipts were issued without complying with the requirement established in Article 29-A

...

VI. To carry out or order the appraisal or physical verification of all kinds of goods, including during their transport

Background Customs Law Reform

Structure and Main Changes of the Customs Law



Main Amendments to the Customs Law

Powers of the Customs Authorities

- The Customs Law establishes that both the **National Customs Agency of Mexico (ANAM)** and the **Tax Administration Service (SAT)**, both decentralized agencies of the Ministry of Finance and Public Credit (SHCP), are recognized as customs authorities to exercise their powers.
- For this reason, in order to strengthen the legal framework and generate legal certainty, **modifications are proposed that regulate the competence of both authorities.**



Digital Transformation and Telecommunications Agency

- The Digital Transformation and Telecommunications Agency is the authority in charge of formulating and conducting inclusion and digital government policies in the Federal Public Administration, among other functions of special relevance to citizens.
- That is why an **enabling regulation is incorporated that will allow customs authorities to enter into agreements on computer and information technology matters with said Agency, for technological management and data analysis.**

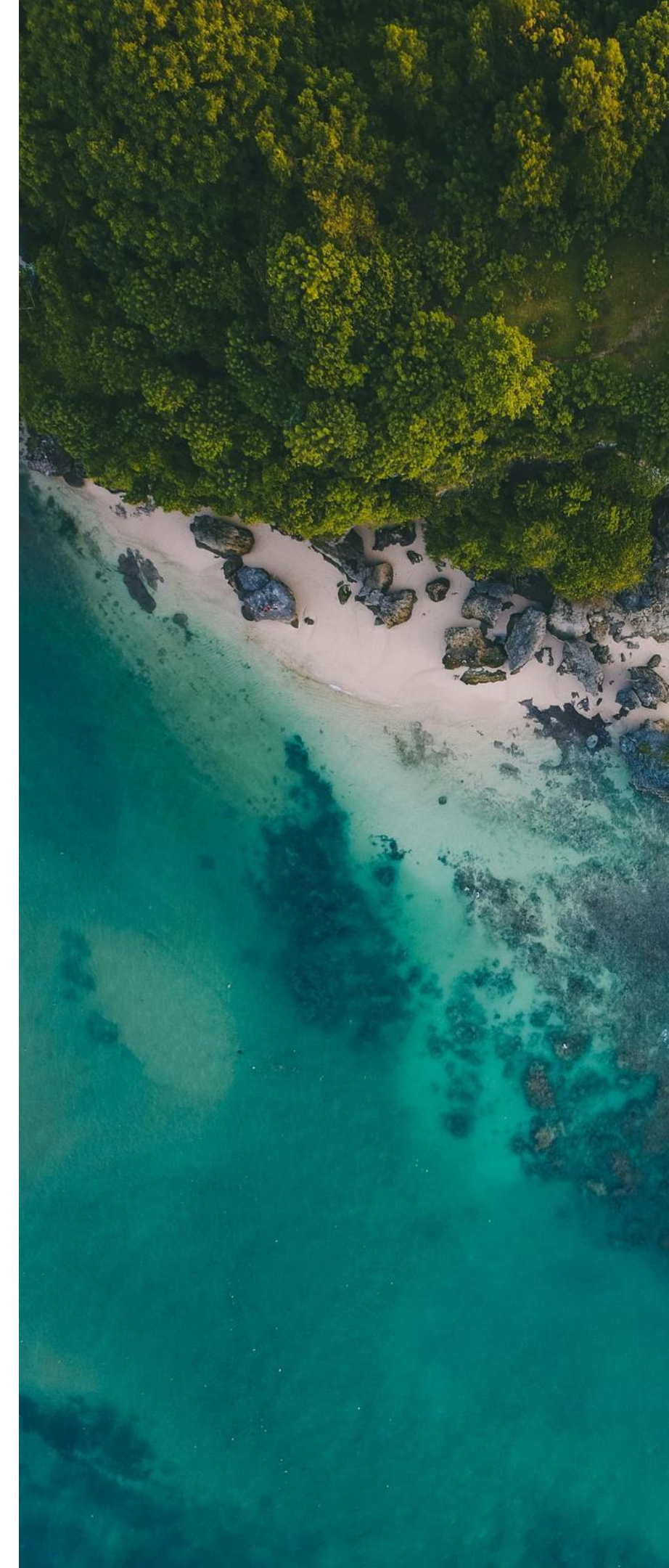


Transformación Digital

Agencia de Transformación Digital y Telecomunicaciones

Technological Systems

- It is established as a **requirement to obtain the respective authorization, that the “recintos fiscales” and “recintos fiscalizados estrategicos”, have electronic inventory control systems**, video surveillance, security, traceability and **real-time monitoring** of the goods that enter, remain or leave the respective enclosure, **that they can interoperate with the electronic customs system, continuous remote access is given to the customs authorities**, and comply with the other requirements that are established by rules.
- Likewise, it is foreseen that this obligation will be applicable to **those who wish to carry out customs clearance in a place other than the authorized one.**
- In addition, for the exercise of the powers of the Ministry of Finance and Public Credit (SHCP), **it is established that the customs authorities may rely on systems, technological equipment, video recording equipment or any other means or service that is available.**



Customs Brokers

Promotes specialization and competitiveness among customs agents and agencies, as well as combating improper practices that undermine tax collection and affect the public interest.

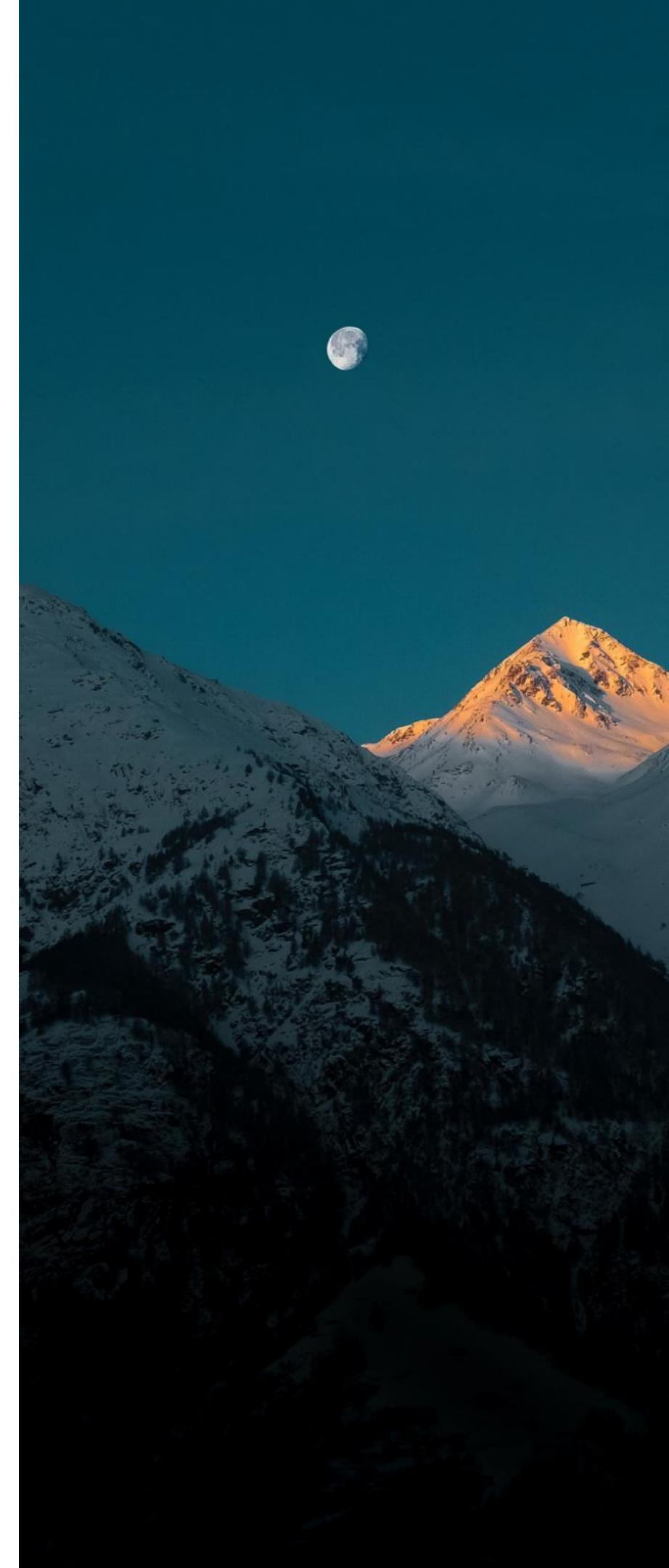
- **Establishment of a specific validity of 20 years for the exercise of a customs license or authorization from a customs agency**, having access to request an extension for an equal period as long as the application is submitted in the last year of validity and continues to comply with the requirements for which it was authorized.
- Customs Agents **must be certified every three years**, in order to keep their license active, allowing the customs authority to supervise their actions within the legal framework.
- Creation of the **Customs Council**, a deliberative body that will know and determine the granting of the Customs Agent license and authorization of the Customs Agency, extensions and procedure of disqualification, suspension, cancellation or termination. It will be chaired by the Ministry of Finance and Public Credit, as well as public servants from the SAT, ANAM and the Anti-Corruption and Good Government Secretary.
- Ministry of Finance and Public Credit has the power **to issue customs broker license exclusively to manage the clearance of those goods whose HST codes have been expressly authorized..**

Obligations - Customs Brokers

- **Requirements for obtaining the license: the person must not be a public servant, even if licensed, nor be disqualified from doing so, and **must not be related by blood to the administrator and deputy administrators of the customs office to which they are assigned or any of the customs offices in which they exercise the license, or to the partners or shareholders of any customs agency.****
- The psychotechnical examination, both for customs agents and representatives, will consist of two stages: **reliability and psychological.**
- To operate as a customs agent, agents **must submit annual information regarding their financial situation and must not be a partner, shareholder, legal representative, or have an employment relationship or connection with the person for whom they process foreign trade operations.** Failure to comply with these requirements will result in disqualification from operating.
- **The Customs Law removes the exclusions from liability for customs agents** relating to the payment of tax differences, compensatory fees, fines and surcharges, regulations, and non-tariff restrictions.

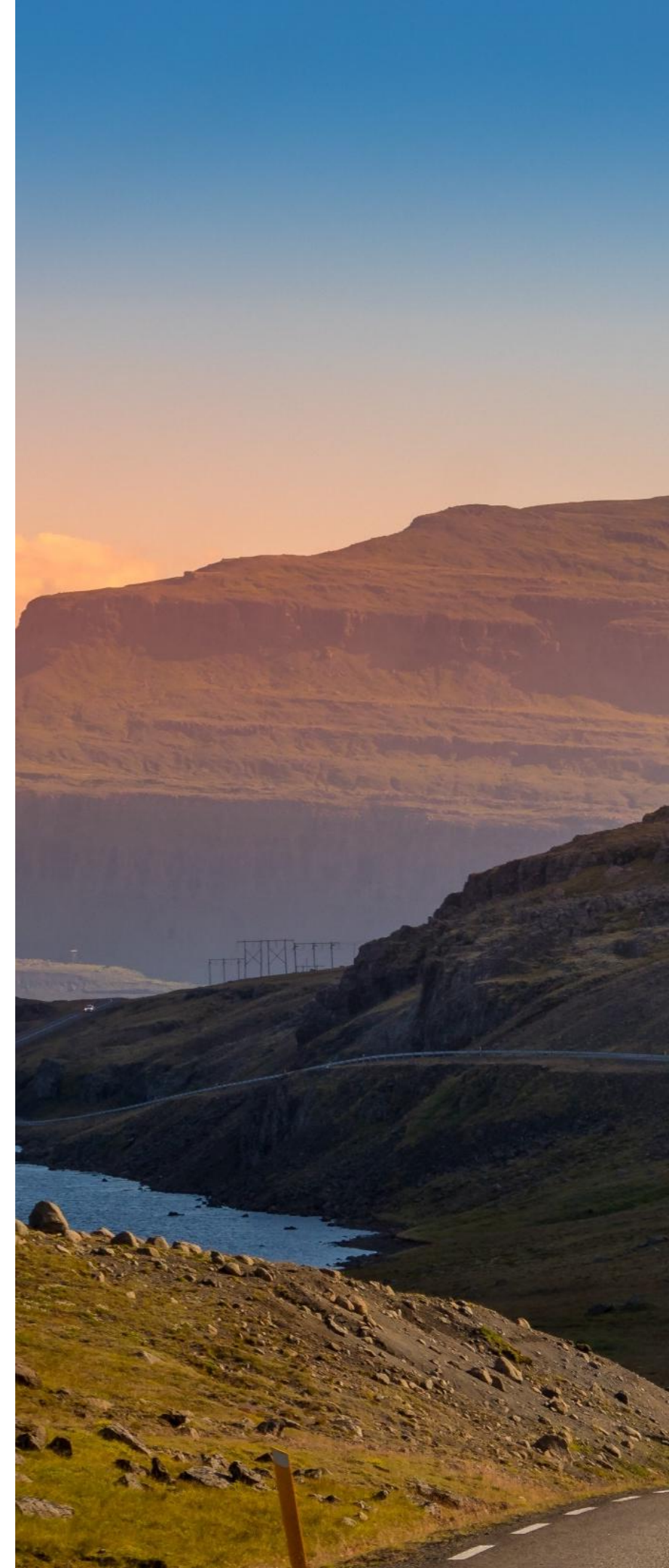
Customs Procedures

- Goods subject to the **Official Mexican Standards (NOM) of commercial information**, the power of the customs authorities is modified **since they will no longer be retained in case of non-compliance, but it will be a cause for precautionary seizure since**, given their importance of consumer protection, it is ensured that they are provided with clear and complete information on the characteristics, quantities and, above all, warnings of the products they will purchase.
- The precautionary seizure will be applicable in the case of **temporarily imported goods that are not addressed to the registered addresses or those declared in the customs declarations, or that the goods are not located at those addresses.**



International Treaties

- The Customs Law includes the obligation, for the purposes of applying of tariff preferences, **to submit the document certifying that the goods were under the supervision of the customs authorities of a country that is not a party to the respective treaty.**
- The procedure for processing advance rulings or criteria before the customs authorities that provide certainty to foreign trade operators is provided for.
- When the preferential tariff rate to which the importer is entitled has not been applied to the importation of originating goods, **the importer may request it subsequently within the time limits and under the terms provided** for in the relevant treaties.



Authorized Economic Operator (AEO)

- Currently, taxpayers whose registration in the AEO Business Certification Scheme has been cancelled **cannot access it again until five years have elapsed**, however, it is proposed that when such cancellation is the result of **tax crimes or violations related to the entry and exit of goods from the national territory to the detriment of the Federal Treasury**, **the taxpayer should not be given the opportunity to obtain a new certification.**

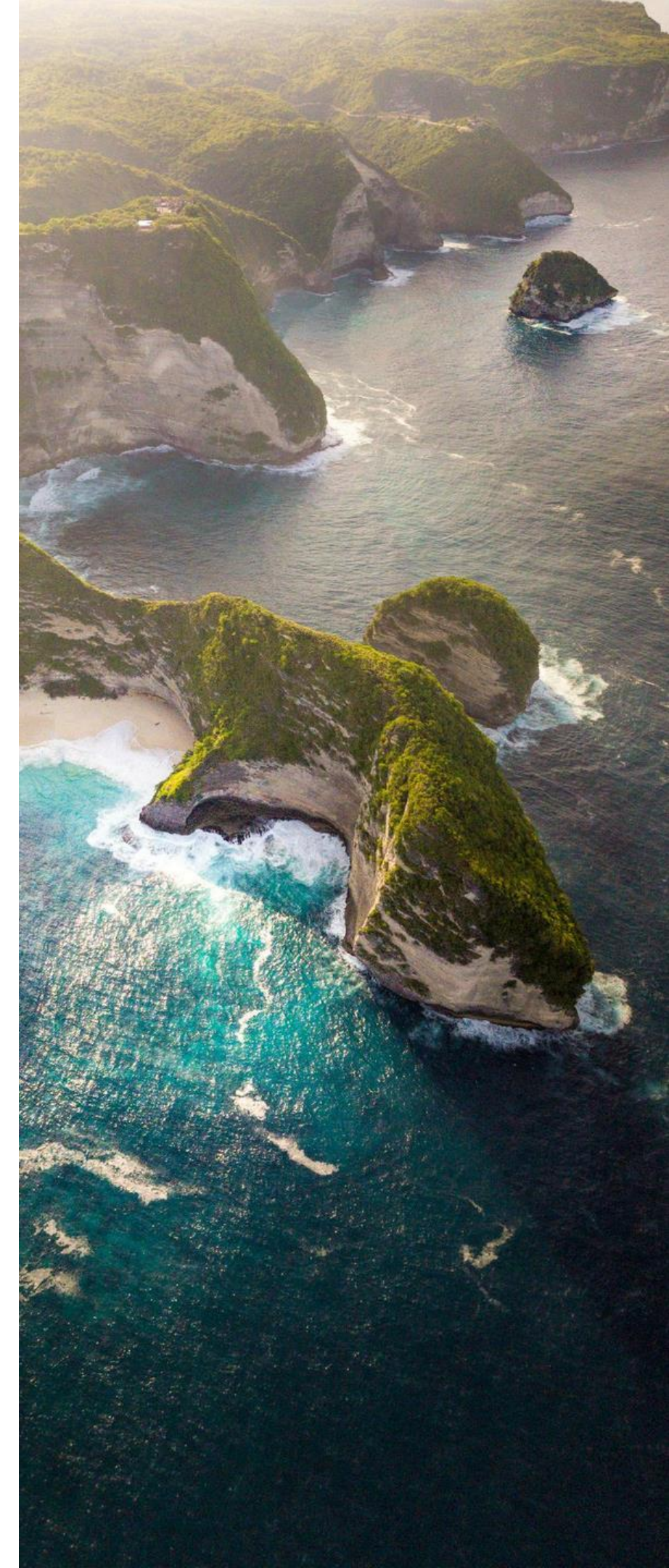


CFDI for the transfer of goods and Consolidated Pedimento

- **The Customs Law establishes that in order to protect the legal stay and transport of foreign goods during their transfer within national territory, **the digital tax receipt issued online must include a waybill supplement**, which will allow customs authorities to identify operators and means of transport, as well as reduce smuggling and ensure the traceability of products entering and circulating in the country.**
- **The deadline for transmitting the consolidated pedimento has been extended, **allowing users to transmit it no later than Friday of each week**, which will also prevent the system from being interrupted in the continuity of service due to high demand that may occur on certain days.**

Electronic File and Customs Guarantee Account

- As part of the obligations of those who import or export goods from the national territory, it is established that the **electronic file** that must be created for each of the pedimentos, consolidated notices, or customs documents **must also contain the information and documentation that certifies the resources used to carry out the foreign trade operation**, such as digital receipts via the internet, electronic transfers, transportation costs, or any other document or record that demonstrates the effective completion of the foreign trade operation, so that the customs authorities, if required in the exercise of their verification powers, can use the information to verify the accuracy of the different items and elements that comprise the declared value.
- **Cancellation of the “Customs Account” guarantee is extended from six to twelve months.**



Amendment of Pedimento, Review at Origin, and Damaged or Destroyed Goods

- Regarding the rectification of pedimentos, with the aim of preventing malpractice, it is established that **in some cases** where taxpayers have entered incorrect data in the customs declaration and need to amend it, they may correct it **before activating the automated selection mechanism**, provided they have the authorization of the customs authority, for which they must justify the facts and circumstances that led to the error.
- The Law clarifies that the **Review at Origin procedure** not only takes into account pedimentos that were not subject to customs inspection and verification of goods in transit, but also any other type of review carried out by the authority in accordance with the Federal Tax Code and the Customs Law itself.
- No foreign trade taxes or compensatory fees shall be required for goods accidentally destroyed when they are destined for the recinto fiscalizado estratégico regime, **but it is clarified that the waste generated must remain under the regime to which it was initially subject, unless the customs authorities authorize its destruction or change of regime.**

Temporary Imports of Goods

- With regard to the temporary importation regime for goods to be returned abroad after undergoing a manufacturing, processing, or repair process, under the terms of the authorized program, **it is established that when the cancellation of said program is notified, the goods must be transferred to the definitive importation regime or returned, so that they are not considered to be in the country illegally.** Based on the assumption that the authorization of a program is what grants them this exception with respect to temporarily imported goods, **if a person enters the country with goods under a temporary import program and this program is canceled, the temporary import regime no longer applies.**
- It is established that, in the event of transferring temporarily imported goods, **those involved in the operation must request, provide, and retain the information and documentation that make up the electronic file, from the time the goods were placed under the temporary import regime until their transfer,** which shall also include documentation **certifying the production process to which the transferred goods were subjected,** thus providing certainty that the goods were indeed subjected to the respective production process. (**REVIEW RULES**)

Details on Amendments to the Customs Law

(Article 36-A) Information to be submitted in electronic or digital form



| PREVIOUS: | REFORM: |
|---|---|
| <p>c) The one that verifies compliance with non-tariff import regulations and restrictions, which have been issued in accordance with the Foreign Trade Law, provided that they are published in the Official Gazette of the Federation and identified in terms of the tariff heading and nomenclature corresponding to them in accordance with the Tariff Schedule of the General Import and Export Tax Law.</p> | <p>c) ...</p> |
| <p>d) The one that determines the origin and provenance of goods for the purposes of applying tariff preferences, countervailing duties, quotas, country of origin marking, and other measures established for this purpose, in accordance with the applicable provisions.</p> | <p>d) The one that determines the origin and source of the goods for the purposes of applying tariff preferences in accordance with international treaties to which Mexico is a party, as well as for countervailing duties, quotas, country of origin marking, and other measures established for this purpose, in accordance with the applicable provisions.</p> |
| <p>No correlative</p> | <p>For the purposes of applying tariff preferences, when originating goods have been in transit through the territory of countries that are not parties to the relevant treaty, proof that such goods remained under the control of the customs authorities in accordance with the rules.</p> |
| <p>e) The digital document recording the guarantee made in the customs guarantee account referred to in Article 84-A of this Law, when the declared value is less than the estimated price established by the Secretariat.</p> | <p>e) ...</p> |

(Article 36-A) Information to be transmitted in electronic or digital form

PREVIOUS:

f) The opinion issued by the legal entities authorized in accordance with Article 16-C, second paragraph, section I of this Law, which endorses the weight, volume or other characteristics inherent to the goods or, where appropriate, the current certificate that guarantees that the measurement mechanisms available to the importer are duly calibrated in the terms of the second paragraph, section II of the aforementioned article.

The information referred to in this subsection shall only be applicable in the case of the clearance of goods established by the Tax Administration Service by means of rules, which by their nature require specialized equipment, systems or instruments in terms of Article 16-C of this Law.

REFORM:

f) The opinion that endorses the weight, volume or other characteristics inherent to the goods or, where appropriate, the current certificate that guarantees that the measurement mechanisms available to the importer are properly calibrated, **complying with the requirements established by rules.**

The information referred to in this subsection shall only be applicable in the case of the clearance of goods established by the Tax Administration Service by means of rules, which by their nature require specialized equipment, systems or instruments.

Article 47. Procedure for submitting inquiries regarding tariff classification and NICO

| PREVIOUS: | REFORM: |
|--|---|
| <p>ARTICLE 47. Importers, exporters, customs agents, customs agencies, confederations, chambers or associations, prior to the foreign trade operation they intend to carry out, may make inquiries to the customs authorities about the tariff classification and the commercial identification number of the goods subject to the foreign trade operation, when they consider that they can be classified under more than one tariff heading or commercial identification number different.</p> | <p>ARTICLE 47. Importers, exporters, customs agents, customs agencies, confederations, chambers or associations, prior to the foreign trade operation they intend to carry out, may make an inquiry to the Tax Administration Service, about the tariff classification and the commercial identification number, of the goods subject to the foreign trade operation, when:</p> |
| <p>No correlative.</p> | <p>I. Consider that they can be classified under more than one tariff code or more than one different trade identification number.</p> |
| <p>No correlative.</p> | <p>II. They do not know the tariff classification and the commercial identification number.</p> |
| <p>Such consultation may be submitted directly by the interested party to the customs authorities or by the confederations, chambers or associations, provided that they meet the requirements established in Article 18 of the Federal Tax Code, and indicate the tariff code and the commercial identification number that they consider applicable, the reasons that support their assessment and the tariff fraction or fractions. or the commercial identification number(s) with which there is doubt and attach, where appropriate, the samples, catalogs and other elements that allow the identification of the merchandise for its correct tariff classification and determination of the commercial identification number.</p> | <p>The consultation must be submitted directly by the interested parties, complying with the requirements established in Articles 18, 18-A and 34 of the Federal Tax Code, in addition to attaching, where appropriate, the samples, catalogs and other elements that allow the identification of the merchandise for its correct tariff classification and determination of the commercial identification number. For the purposes of section I of this article, the interested parties shall indicate the tariff code and the commercial identification number that they consider applicable, the reasons that support their assessment and the tariff fraction or fractions, or the commercial identification number or numbers with which there is doubt.</p> |

Article 49 bis. Advance Rulings (New Article)

PREVIOUS:

REFORM:

ARTICLE 49 bis. Advance rulings or criteria provided for in international treaties to which Mexico is a party shall be processed by the Tax Administration Service, in compliance with the requirements and conditions established by regulations.

Article 52. Obligated to pay taxes on foreign trade and countervailing duties



PREVIOUS:

ARTICLE 52: Persons who introduces goods into or removes goods from the national territory, including those under a duty refund or deferral program in the cases provided for in Articles 63-A, 108, section III, and 110 of this Law, are required to pay foreign trade taxes and comply with non-tariff regulations and restrictions and other foreign trade regulatory measures.

REFORM:

ARTICLE 52. Persons who introduces goods into the national territory or remove them therefrom are required to pay foreign trade taxes and to comply with non-tariff regulations and restrictions and other foreign trade regulatory measures, including those operating under any duty drawback or duty deferral program, in the cases provided for in Articles 63-A, 108, section III, 110, and 135-B, section I of this Law. **(They will pay foreign trade taxes in the event of importation into an RFE to carry out an ETR.)**

Article 54. Responsibility of the Customs agent and Customs Agency



REFORM

ARTICLE 54. The customs agent and customs agency will be responsible for

- the veracity and accuracy of the data and information provided, **the correct determination of the payment of duties**, the determination of the customs regime for the goods, their correct tariff classification, and the accurate determination of the commercial identification number, as well as ensuring that the importer or exporter has the documents that **reliably prove compliance** with its obligations **in matters of foreign trade and in matters of non-tariff** regulations and restrictions that govern such goods, in accordance with the provisions of this Law and other applicable laws and legal provisions

Article 59. Obligations of those who introduce or extract goods from the national territory



PREVIOUS:

ARTICLE 59. Those who introduce or extract goods from the national territory must comply, without prejudice to the other obligations provided for in this Law, with the following:

I. To carry out inventory control systems in an automated manner, which maintain at all times the updated record of the control data of foreign trade goods, which must be available to the customs authority.

REFORM:

ARTICLE 59. Those who introduce or extract goods from the national territory must comply, without prejudice to the other obligations provided for in this Law, with the following:

I. Maintain inventory control systems in an automated and **permanent** manner, which maintain at all times the updated record of the control data of foreign trade goods, which must be available to the customs authority.
(Annex 24 A and C + CFF)

Article 59. Obligations of those who introduce or extract goods from the national territory



| PREVIOUS: | REFORM: |
|---|--|
| <p>V. Prepare an electronic file of each of the pedimentos, consolidated notices or customs document in question, which must contain the declaration itself in the format in which it was submitted, as well as its annexes, together with its electronic acknowledgements, and must be kept as part of the accounting for the periods established in the Federal Tax Code.</p> <p>...</p> <p>No Correlative</p> | <p>V. (PARAGRAPH ADDITION)</p> <p>In addition, the electronic file must contain the information and documentation that accredits the resources used to carry out the foreign trade operation. Such documentation shall include, but is not limited to:</p> <ul style="list-style-type: none"> a) The guarantee referred to in Article 36-A, section I, subsection e) of this Law; b) Digital tax receipts via the Internet; (c) Commercial invoices or equivalent documents; (d) Electronic payment transfers or letters of credit; (e) Transportation, insurance and related services; (f) Contracts relating to the transaction of the goods; (g) Documentation supporting the items that are added to the transaction value of the imported goods and those that are not included in said value, in accordance with Articles 65 and 66 of this Law; and h) Any other document or record, which is indicated by rules, that demonstrates the effective performance of the foreign trade operation. (Rule 3.1.42.) |

Article 59. Obligations of those who introduce or extract goods from the national territory

PREVIOUS:

The provisions of this article shall not be applicable to imports and exports made by passengers, by courier and parcel companies and by post, when they are cleared in accordance with the procedure established in article 88 of this Law.

REFORMA:

The provisions of this article shall not be applicable to imports and exports made by passengers, by courier and parcel companies and by post, when they are cleared in accordance with the procedures established in articles 88 and **88 bis (simplified procedure for courier and parcel companies)** of this Law.

Article 86A. Obligations of those who bring or remove goods from the national territory

PREVIOUS:

ARTICLE 86-A. The following persons shall be required to provide guarantees by means of deposits in customs guarantee accounts:

I. Those who definitively import goods and declare in the customs declaration a value lower than the estimated price announced by the Secretariat, for the taxes and countervailing duties corresponding to the difference between the declared value and the estimated price.

The guarantee shall be canceled **six months** after the importation has been made, unless the customs authorities have initiated the exercise of their powers of verification, in which case the period shall be extended until a final decision is issued, as well as when omitted contributions or countervailing duties are determined, which shall be paid against the guarantee granted, or its cancellation is ordered by the customs authorities under the terms established by the **Tax Administration Service**, by means of general rules.

REFORM:

ARTICLE 86-A. A guarantee shall be required by means of deposits in customs guarantee accounts who:

i. Those who definitively import goods and declare in the customs declaration a value lower than the estimated price announced by the Secretariat, for the taxes and countervailing duties corresponding to the difference between the declared value and the estimated price.

The guarantee shall be cancelled **twelve months** after the importation has been made, unless the customs authorities have initiated the exercise of their powers of verification, in which case the period shall be extended until a final decision is issued, as well as when omitted contributions or countervailing duties are determined, which shall be paid against the guarantee granted, or its cancellation is ordered by the customs authorities under the terms established by the **Tax Administration Service**, by means of general rules.

Article 86A. Mandatory deposits through customs guarantee accounts

| PREVIOUS: | REFORM: |
|----------------|--|
| NO CORRELATIVE | <p>III. Carry out the introduction of foreign goods to be destined to the recinto fiscalizado estrategico regime, for storage, custody, exhibition, sale or distribution; for the amount corresponding to the contributions and countervailing duties that are provisionally determined in the pedimento, or those that correspond taking into account the transaction value of identical or similar goods in accordance with Articles 72 and 73 of this Law in the cases indicated by rules.</p> <p>The customs authority may use, among other things, statistical databases, international cooperation mechanisms, and advance consultations as reference tools for determining or validating declared values, without prejudice to the provisions of international treaties to which Mexico is a party.....</p> |

Artículo 89. Correction of data contained in the Pedimento



PREVIOUS:

ARTICLE 89. The data contained in the Pedimento may be modified by rectifying said document.
Taxpayers may rectify the data contained in the ~~declaration as many times as necessary~~, provided that they do so before activating the automated selection mechanism.

REFORM:

ARTICLE 89....
Taxpayers may rectify the data contained in the pedimento, before activating the automated selection mechanism, **except in cases that require authorization from the customs authority, established by rules.**

Article 112. Transfer between Manufacturer and IMMEX



| PREVIOUS: | REFORM: |
|---|---|
| <p>ARTICLE 112....</p> <p>No correlative.</p> | <p>ARTICLE 112. ...</p> <p>For the purposes of this Article, those involved in the operation must request, provide, and keep the information and documentation established in Article 59, section V of this Law, from the time the merchandise was destined for the temporary importation regime and until its transfer, including all information or documentation that accredits the production process to which the transferred merchandise was subjected, in accordance with the provisions of the rules.</p> |

Note: Wait for rules (broad obligation)

Article 146. Documents that supports possession, transport or handling of foreign goods

| PREVIOUS: | REFORM: (modification and addition) |
|---|---|
| <p>ARTICLE 146. The possession, transport or handling of goods of foreign origin, with the exception of those for personal use, must be covered at all times with any of the following documents:....</p> <p>III. Digital tax receipt that must meet the requirements indicated by the Federal Tax Code</p> <p>No correlative.</p> | <p>ARTICLE 146. ...</p> <p>III. Digital tax receipt via Internet that must meet the requirements indicated by the Federal Tax Code.</p> <p>In the case of goods in transport, the digital tax receipt on the Internet must have a complementary consignment note issued in accordance with the provisions of the Federal Tax Code, which accredits the legal transfer of the goods.</p> |

Article 151. Grounds for precautionary seizure



| PREVIOUS: | REFORM: (Addendum) |
|--|---|
| <p>ARTICLE 151 ... No correlative.</p> | <p>ARTICLE 151 ... VIII. In the case of temporarily imported goods that are not sent to the registered addresses or those declared in the pedimentos, or cannot be located at those addresses.</p> |

Article 159 bis. Customs Council (new)



The Customs Council shall hear and decide on the granting, suspension, cancellation and extinction of the customs license, as well as the disqualification of customs agents and the authorization, disqualification and cancellation of customs agencies, as well as their extensions.

...

The Council is made up of a public servant of:

- I. The Secretariat, who shall preside over it;**
- II. The Tax Administration Service (Agreement published on 31/XII/2025);**
- III. The National Customs Agency of Mexico, and**
- IV. The Anti-Corruption and Good Government Secretariat.**

The members of the Council have voice and vote and may be replaced by the public servant they designate, who must hold the position at least at the level of area management or its equivalent. In the event of a tie, the person presiding over the Council shall have a casting vote. Representatives of other agencies and entities of the Federal Public Administration may participate in the Council as guests with the right to speak but without vote.

The Customs Council will also hear and decide on the authorization, granting, extension, suspension, cancellation or extinction of the other authorizations and concessions provided for in this Law, in accordance with the guidelines established by the Secretariat (The SHCP will have 90 calendar days from January 1, 2026, to issue these guidelines; Art. Seventh Transitory, of the Decree published on 19/XI/2025). To this end, the customs authorities shall submit the corresponding draft resolutions for determination by the Council in advance.

Article 162 Duties of the Customs Broker (Addendum)



The customs agent obligations are:...

VI. Declare, under oath to tell the truth, the name and tax address of the recipient or sender of the goods, the code of the Federal Taxpayer Registry of the same and their own, the nature and characteristics of the goods and the other data related to the foreign trade operation in which they are involved, in the official forms and documents in which they are required, or, where appropriate, in the mechanized system.

Likewise, they have the obligation to ensure that users who request foreign trade operations are fully identified, have the necessary infrastructure, and have no connection, in terms of the provisions of Article 68 of this Law, with taxpayers who are on the list referred to in Article 69-B, fourth paragraph of the Federal Tax Code, and that they comply with their tax, customs, and foreign trade obligations. (NEW PARAGRAPH)

For the purposes of the preceding paragraph, they must compile and maintain a file with the information and documentation proving compliance with the above obligation and make it available to the customs authorities when required. The Tax Administration Service shall establish, by means of rules, the requirements (Rule 1.4.14.), terms, and characteristics with which such file must comply. (NEW PARAGRAPH)

Article 176. Violations related to import or export



PREVIOUS:

ARTICLE 176. Offences related to import or export are committed by anyone who introduces goods into or extracts goods from it, in any of the following cases:
 II. Without permission from the competent authorities or without the electronic signature on the Pedimento that demonstrates the total or partial discharge of the permit before carrying out the customs clearance procedures or without complying with any other non-tariff regulations or restrictions issued in accordance with the Foreign Trade Law, ~~except in the case of the Official Mexican Trade Information Standards~~, international commitments, public order requirements or any other regulation.

No correlative.

No correlative.

No correlative.

REFORM: (Addendum)

ARTICLE 176. Offences related to import or export are committed by anyone who introduces goods into or extracts goods from it, in any of the following cases:

II. Without permission from the competent authorities or without the electronic signature on the Pedimento that demonstrates the total or partial discharge of the permit before carrying out the customs clearance procedures or without complying with any other regulations or non-tariff restrictions issued in accordance with the Foreign Trade Law, international commitments, public order requirements or any other regulation.

XII. When they fail to comply with the obligations established by the Tax Administration Service through rules, related to the authorization for entry or exit from the national territory through a place other than the authorized one.

XIII. When they fail to comply with the obligations established in Article 59 of this Law, except that established in section I. (REGISTERS, ORIGIN, REGULATIONS, CUSTOMS ASSIGNMENT, DECLARATION OF VALUE AND FILE)

XIV. When they fail to comply with the obligations established by the Tax Administration Service through rules, related to the simplified procedure referred to in Article 88 bis of this Law carried out by authorized courier and parcel companies.

Article 178. Fines applicable to violations of Article 176



| PREVIOUS: | REFORM: (Addendum) |
|---|---|
| <p>ARTICLE 178.The following penalties shall be applied to anyone who commits the offences established by article 176 of this Law:</p> | <p>ARTICLE 178. ..</p> |
| <p>III. Fine of 70% to 100% of the commercial value of the goods, when their import or export is prohibited or when the maquiladoras and companies with a program authorized by the Ministry of Economy carry out the temporary imports referred to in section III.</p> | <p>III. Fine of 250% to 300% of the commercial value of the goods, when their import or export is prohibited or when the maquiladoras and companies with a program authorized by the Ministry of Economy carry out the temporary imports referred to in section III. (III. When its import or export is prohibited or unauthorized IMMEX)</p> |
| <p>IV. Except in the case of vehicle, a fine of 70% to 100% of the commercial value of the goods when compliance with the corresponding non-tariff regulations and restrictions or countervailing duties is not verified, with the exception of the Official Mexican Trade Information Standards.</p> | <p>IV. Except in the case of vehicle, a fine of 250% to 300% of the commercial value of the goods when compliance with the corresponding non-tariff regulations and restrictions or countervailing duties is not verified.</p> |
| <p>V. A fine of 100% to 150% of the commercial value of the goods declared, as mentioned in section VI of Article 176 of this Law.</p> | <p>V. Fine of 250% to 300% of the commercial value of the goods declared, as mentioned in section VI of Article 176 of this Law. (VI. When goods are extracted or intended to be extracted from recintos fiscales or fiscalizados without having been legally delivered)</p> |
| <p>VI. Fine equivalent to 5% to 10% of the declared value of the goods in the cases referred to in section VII.</p> | <p>VI. Fine equivalent to 250% to 300% of the declared value of the goods in the cases referred to in section VII. (VII Goods not presented for clearance)</p> |

Article 184 B. Applicable fines to violations of Article 184 A



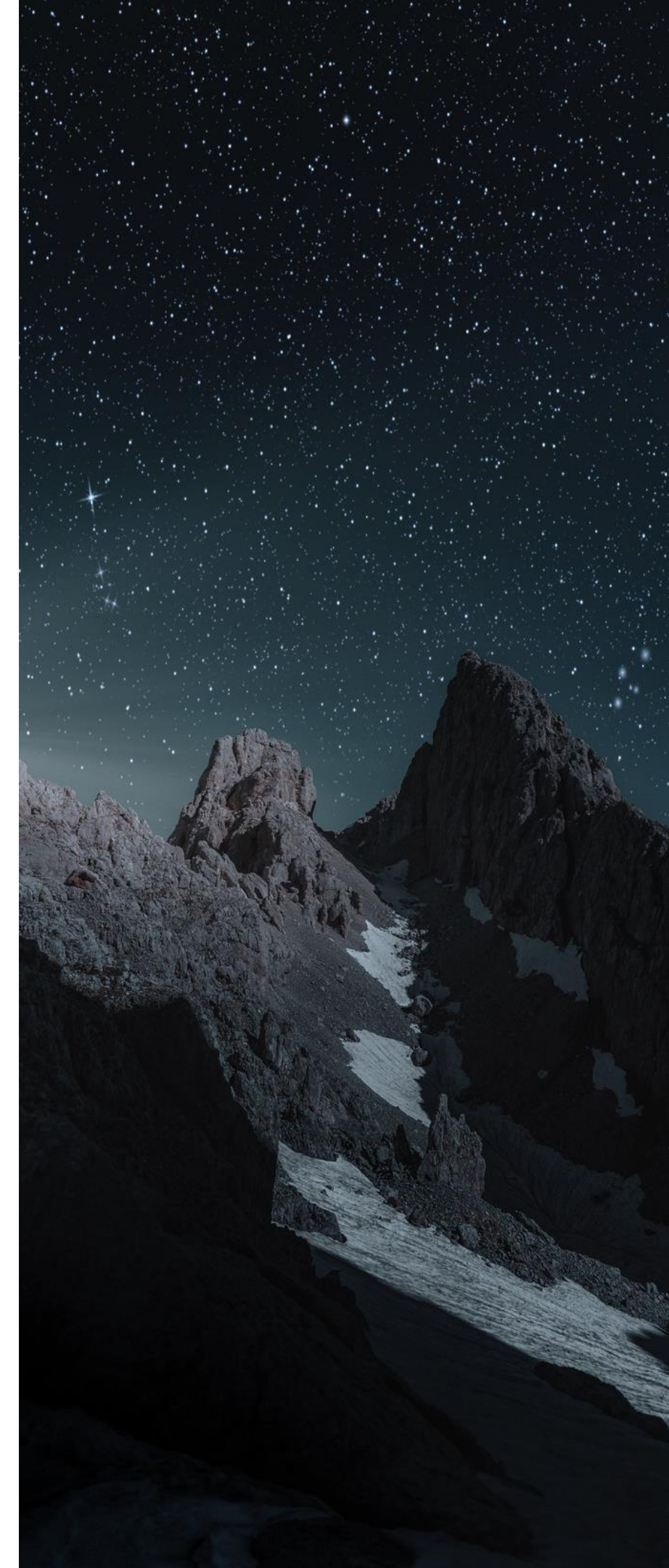
| PREVIOUS: | REFORM: (Addendum) |
|--|--|
| <p>I. Fine of \$29,420.00 to \$49,050.00 to the one indicated in sections I and II.</p> | <p>I. Fine of \$53,500.00 to \$106,970.00 to the one indicated in sections I and II. (COVE) Transmitted incorrect values or incorrect data brand, model and serial number</p> |
| <p>No correlative.</p> | <p>ARTICLE 184-D. Regardless of the other penalties that may apply, the customs agent shall be fined from \$69,900.00 to \$109,870.00 when the obligation established in Article 162, section XVI of this Law is not complied with. (DO NOT ISSUE CFDI FOR YOUR SERVICES)</p> |

Customs Value Declaration - Updates

Extension of the entry into force of the Electronic Customs Value Declaration

In accordance with **press release 65/2025 dated December 8, 2025** issued by the SAT, and with the publication of the Seventh Resolution of Modifications to the General Rules of Foreign Trade for 2025, Second Advance Version, in which an adjustment to the implementation process of the Electronic Customs Value Declaration (EVM) is announced, The following is specified:

A period **until May 31, 2026 was established** in which companies will be able to use both the current paper format and the MVE in VUCEM, which will allow an orderly transition while the new model is perfected.



Amendment of rule 1.5.1 RGMCE

The following rule is amended:

Rule 1.5.1:

The penalties for self-corrections made to the Statement of Value are eliminated, as well as exceptions linked to Article 106 of the Customs Law are incorporated, including:

- Imports of vehicles from diplomatic missions and international organizations.
 - Goods destined for international conventions and congresses.
 - Samples or sample books to publicise goods, provided that the established requirements are met.
-
- Additionally, the authorities reported that technical working groups will be installed with the aim of identifying improvements, simplifying requirements, preparing a document of frequently asked questions and ensuring that the daily operation is not affected by the implementation of the MVE.

(Rule 1.5.1.) Customs Value Declaration



Modification

When the information declared or the documentation attached to the Statement of Value is incomplete or contains inaccurate data, a new format must be generated through the VUCEM, without this fact generating the imposition of a fine.

Customs Value Declaration

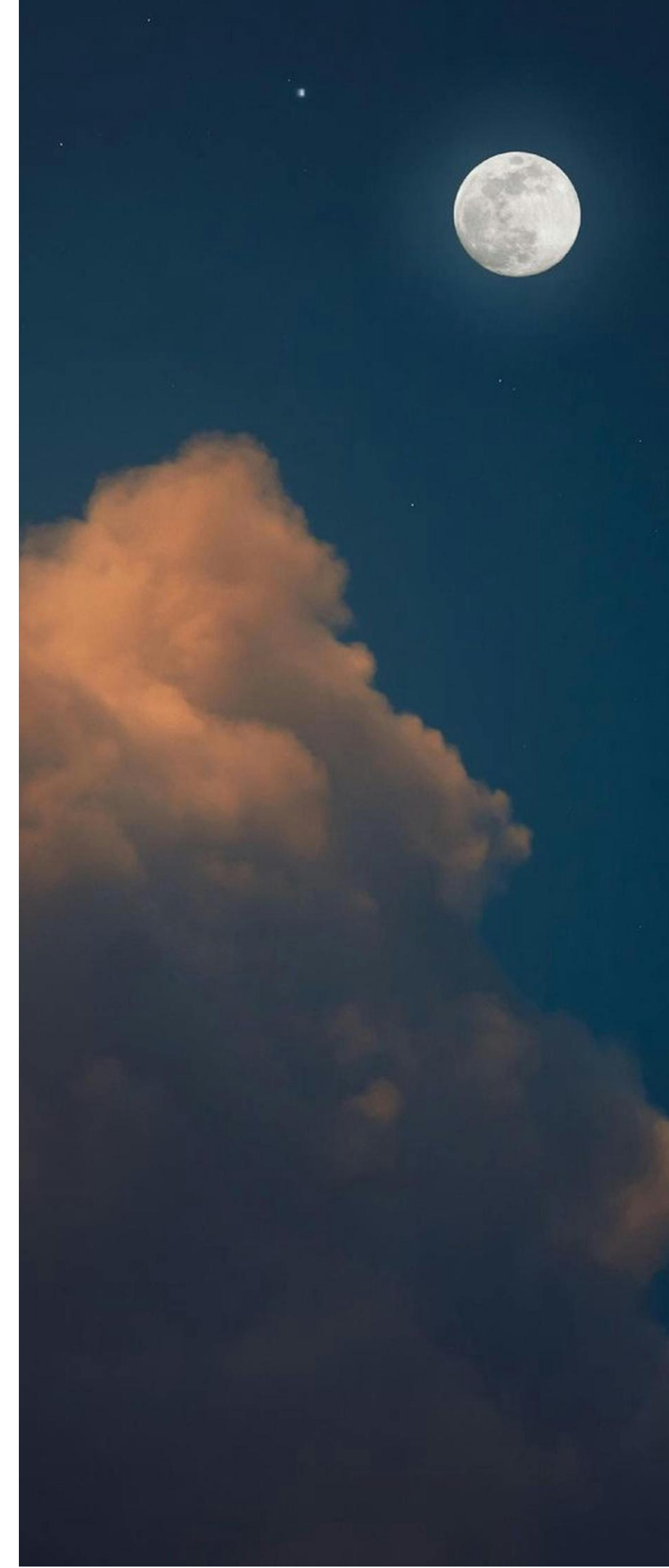
In its section II, it was added **that the importer may** indicate the RFC code of the persons, customs broker or customs agency that may consult and download the E2 "value statement" form.

In section IV, it was added **that the importer** must keep the E2 "value statement" format.

NOTE: Until June 1st, 2026, those who introduce goods into national territory may comply with the aforementioned provisions, in terms of the provisions of the Fifth Transitory, second paragraph of the RGCE for 2025, published in the DOF on December 30, 2024

Fines and penalties in terms of Customs Value Declaration

- Although during the hybrid implementation period, **no sanctions will be imposed** when there is self-correction, the authority is not exempt from the application of fines for capture errors, inconsistencies in the information or failures in the attached documents that are detected within the framework of audits or inspection acts.
- Therefore, it is essential **to correctly and completely document the Customs Value file**, supporting it with a compliance program that mitigates risks and ensures the traceability and sustainability of the information declared.



Contracts vs Purchase Orders (additional information to the course)

Purchase Order vs International Contract

Purchase Order

vs

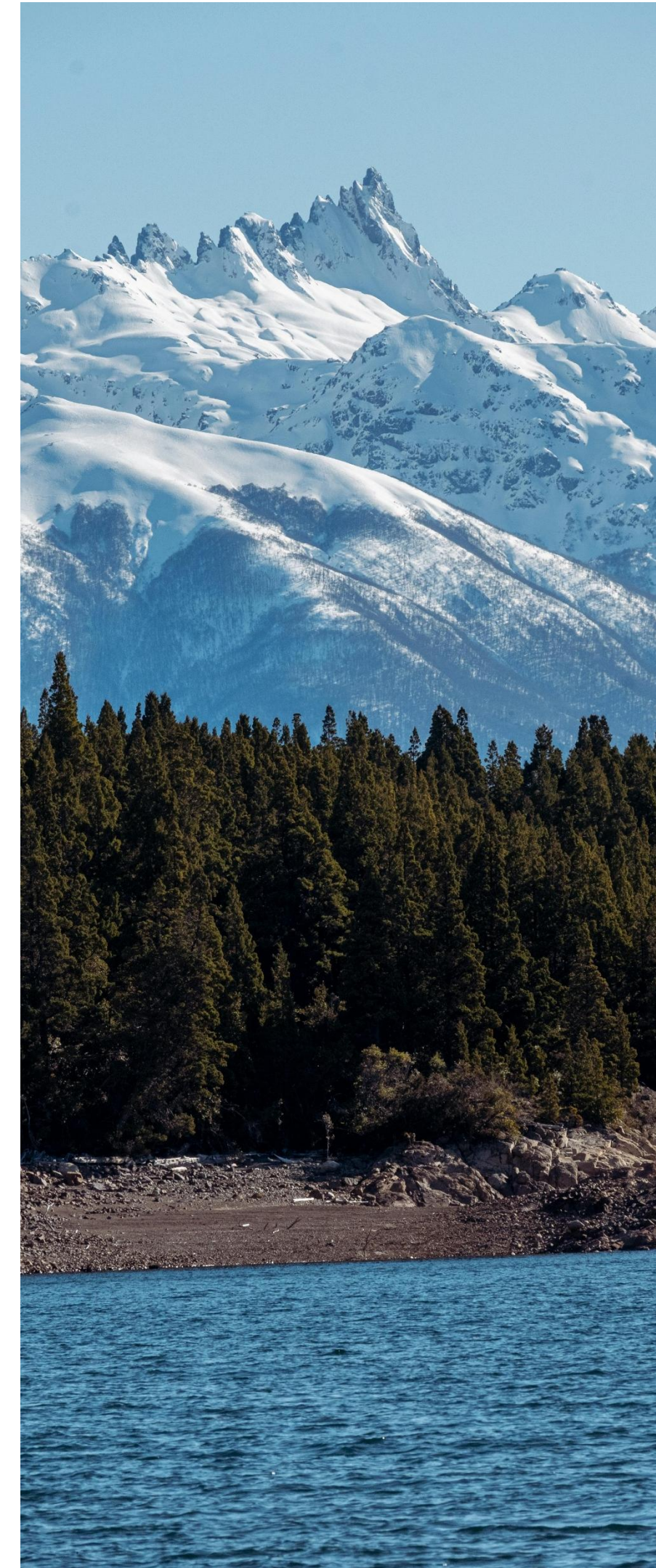
International
Contract

Do you have the elements
to prove international sale?
Yes (serves as a contract)
No (Contract must be made)

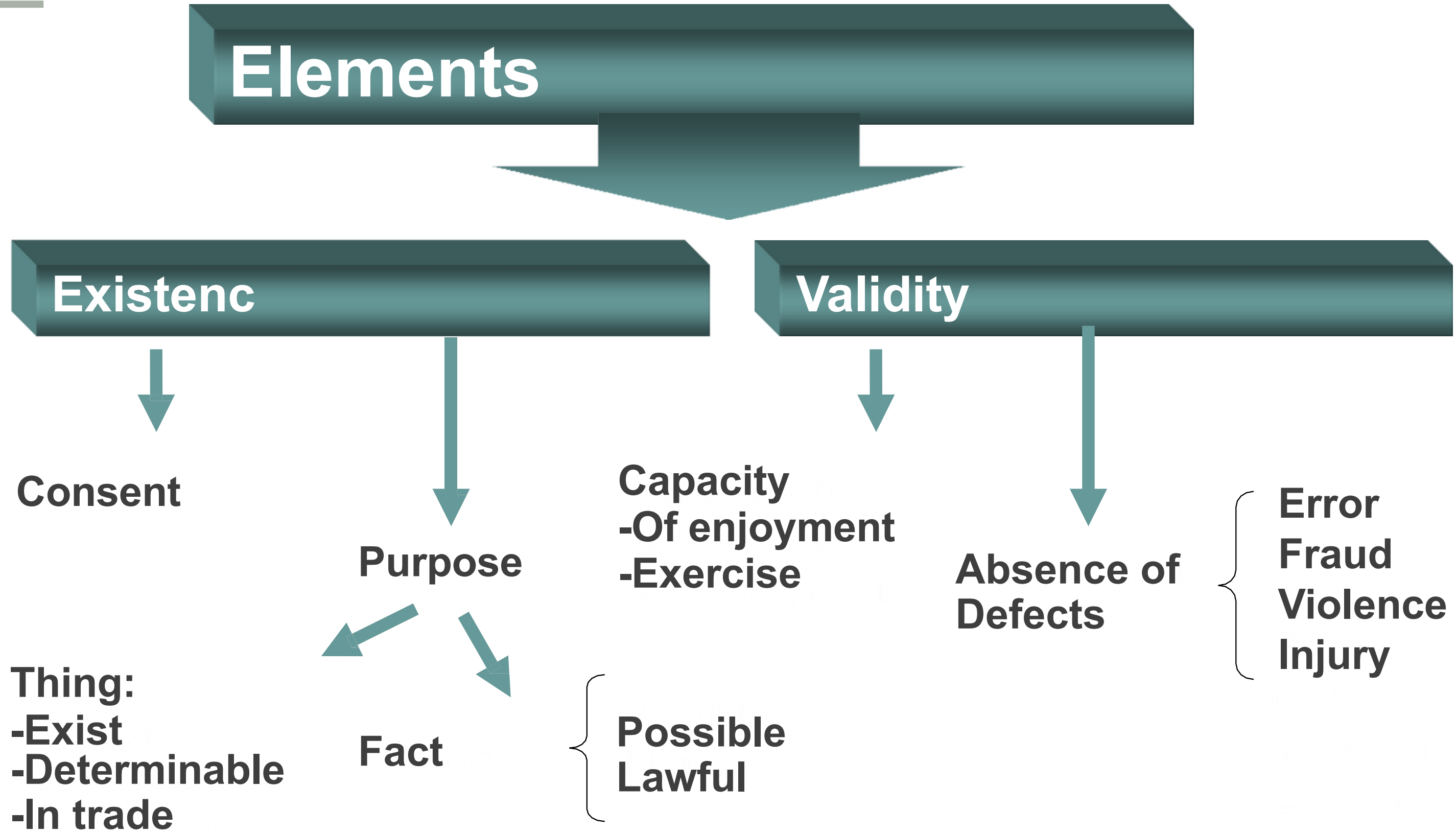
Review items to
be considered correct.

If it has the elements,
it must later prove materiality

Documenting Materiality



The contract





**Who must prove
materiality?**



Who must prove materiality?

Article 81 of the Federal Code of Civil Procedure

It establishes that the plaintiff must prove the facts constituting his action and the defendant those of his exceptions. This means that the taxpayer must prove the facts, before an action that could be filed in a tax process.

"He who affirms, has to prove."

There are various ways of exercising verification powers and in the procedures for the refund of balances in favor of contributions, the tendency of the supervisory authorities to analyze materiality issues in relation to the various taxpayers' transactions continues to increase, determining whether or not there is sufficient supporting documentation to demonstrate the materiality of such operations.



Recommendations

Common examples to prove materiality, without them being limiting or exclusive:

- Photographs;
 - Personnel Information;
 - Logs;
 - Communiqués;
 - Emails;
 - Presentations;
 - In minutes of meetings;
 - Contributions;
 - Purchase orders, reports, etc.
- Addresses of the customer(s), as well as branches, where they carry out their economic activities;
 - Account statements reflecting the transaction;
 - Credit instruments: promissory notes, bills of exchange, checks or any other document, which cover the operations carried out;
 - Contracts and other notarial instruments;
 - Warehouse data, both personal and that of the customer or supplier;
 - Procedures, means, dates and other data on the delivery of goods or merchandise;
 - Inventory details, if applicable, volumetric controls;
 - Purpose or purposes of the business or activity;
 - Impact or benefits acquired
 - Others.

General Foreign Trade Rules 2026

Timeline

- **On December 27, 2025**, the Ministry of Finance and Public Credit published in the Official Gazette of the Federation the General Rules of Foreign Trade for 2026 and its Annex 13.
- They will come into force from **January 1, 2026** and will be in force until **December 31, 2026**.

Sábado 27 de diciembre de 2025

DIARIO OFICIAL

SECRETARIA DE HACIENDA Y CREDITO PUBLICO

REGLAS Generales de Comercio Exterior para 2026 y Anexo 13.

Al margen un sello con el Escudo Nacional, que dice: Estados Unidos Mexicanos.- Hacienda.- Secretaría de Hacienda y Crédito Público.- Servicio de Administración Tributaria.

El Servicio de Administración Tributaria, con fundamento en los artículos 1o., 2o., fracción VII y 144 de la Ley Aduanera; 33, primer párrafo, fracción I, inciso g) del Código Fiscal de la Federación; 16 y 31 de la Ley Orgánica de la Administración Pública Federal; 14, fracción III de la Ley del Servicio de Administración Tributaria, y 8 del Reglamento Interior del Servicio de Administración Tributaria, y

Considerando

Que de conformidad con el artículo 33, primer párrafo, fracción I, inciso g) del Código Fiscal de la Federación, las resoluciones que establecen disposiciones de carácter general se publicarán anualmente, agrupándolas de manera que faciliten su conocimiento por parte de los contribuyentes.

Que en esta Resolución se agrupan aquellas disposiciones de carácter general aplicables al comercio exterior y aduanal que, para fines de identificación, se denominan Reglas Generales de Comercio Exterior.

Que es necesario expedir las disposiciones generales que permitan facilitar el cumplimiento de las obligaciones de forma oportuna y adecuada, establecidas en la Ley Aduanera y demás ordenamientos aplicables en materia de comercio exterior y aduanal, por lo cual se resuelve expedir las siguientes:

REGLAS GENERALES DE COMERCIO EXTERIOR PARA 2026

Contenido

Glosario.

Título:

1. Disposiciones Generales y Actos Previos al Despacho.

| | |
|----------------|---|
| Capítulo 1.1. | Disposiciones Generales. |
| Capítulo 1.2. | Presentación de Promociones, Declaraciones, Avisos y Formatos. |
| Capítulo 1.3. | Padrones de Importadores y Exportadores. |
| Capítulo 1.4. | Agentes y Apoderados Aduanales. |
| Capítulo 1.5. | Valor en Aduana de las Mercancías. |
| Capítulo 1.6. | Determinación, Pago, Diferimiento y Compensación de Contribuciones y Garantías. |
| Capítulo 1.7. | Medios de Seguridad. |
| Capítulo 1.8. | Prevalidación Electrónica. |
| Capítulo 1.9. | Transmisión Electrónica de Información. |
| Capítulo 1.10. | Despacho Directo y Representante Legal. |
| Capítulo 1.11. | Concepto de Clasificación Arancelaria. |

(Rule 1.6.36.) Notice of Letters of Credit Issued to Guarantee Contributions and Countervailing Duties in Terms of Article 86-A of the Law (NEW)

| Detail | Modification |
|--|--|
| <p>For the purposes of Article 86-A, fourth paragraph of the Law, credit institutions registered with the SAT in terms of rule 2.12.7. of the RMF that issue letters of credit to guarantee the contributions and countervailing duties in terms of the aforementioned article, must submit a notice with the following information regarding the letters of credit issued in the immediately preceding month:</p> <ul style="list-style-type: none"> i. Name, denomination or company name and code in the RFC of the subject to whom the letter of credit was issued. ii. Letter of credit number. iii. Date and time of issue. iv. Expiration date and time. v. Amount of the letter of credit, with number and letter. vi. Petition number. vii. Status (current or cancelled). viii. Type of operation. The notice must be sent through emails cuentas.aduaneras@sat.gob.mx and cuentasaduaneras.dgia@anam.gob.mx, in Excel file in zip format, within the first ten business days of the corresponding month. <p><i>Ley 86-A, RMF 2.12.7.</i></p> | <p>This rule is added to indicate what information must be contained in the notice issued by credit institutions registered with the SAT regarding letters of credit that guarantee contributions and countervailing duties.</p> <p>Note: The presentation of the notice will be required from February 1, 2026, with the information corresponding to the month of January 2026 (Twelfth Transitory).</p> |

(Rule 3.1.42.) Documents or records that prove the foreign trade operation



Modification

This rule is added in order to list the documents or records **that prove that the foreign trade operation** was effectively carried out, including those that demonstrate that the goods were destined for the customs procedure consigned in the corresponding customs declaration or document.

In general, it is as follows:

- a.Operational Documentation:** contracts, payments, payroll, real estate, services.
- b.Transaction value:** royalties, licenses, technical sheets, catalogs.
- c.IMMEX programs:** resolutions of the Ministry of Economy, inventory control, demonstrations under protest.

Suggested action:

- Strengthen the contractual, fiscal and operational file.
- Document infrastructure, personnel, and specialized services.
- Ensure the correct technical identification of the goods.
- Validate the control of inventories and accounting records.
- Keep the IMMEX Program file up to date.

(Rule 3.1.42.) Documents or records that prove the foreign trade operation



Detail

For the purposes of Article 59, section V, second paragraph, subsection h) of the Law, the documentation or records with which it is demonstrated that the foreign trade operation was effectively carried out, must include all those that prove that the goods were effectively destined for the customs procedure consigned in the corresponding customs declaration or document. Such documentation and records must include the following documents:

- i. Contracts, amending agreements and their annexes or purchase orders, related to the acquisition of goods, or to the provision of the services that correspond to them; as well as the payments or consideration made that correspond to the contracts or purchase orders and their respective CFDI or equivalent documents.
- i. Contracts, amending agreements and their annexes or property titles, which prove the legal use or enjoyment of the real estate where the goods are stored or where the production processes are carried out; and, where applicable, the payments or consideration made that cover the date on which the foreign trade operation was carried out and its respective CFDI.
- i. Contracts, amending agreements and their annexes, property titles, CFDI or equivalent documents, or own import declarations, which prove the legal use or enjoyment of the machinery and equipment used for the handling, maneuvering, storage, custody and transport of the goods or to carry out the production process of the same; and, where applicable, the payments or consideration made that cover the date on which the foreign trade operation was carried out and their respective CFDIs.
- i. Contracts, amending agreements and their annexes, which accredit the provision of specialized services related to the handling, maneuvering, storage, custody and transport of goods or their production process; as well as the payments or consideration made that cover the date on which the foreign trade operation was carried out and their respective CFDI or equivalent documents.
- i. List of the workers who participated in the foreign trade operation and the CFDIs with the respective payroll complement that cover the date on which the aforementioned operation was carried out.

Law 59, CFF 49 Bis, 69, 69-B, 69-B Bis

(Rule 3.1.42.) Documents or records that prove the foreign trade operation



Detail

- i. In the event that the transaction value of the goods includes the amount of royalties and licence fees to be paid as a condition of sale of the goods, including or not included in the price paid for the goods, the contracts, amending agreements and annexes thereto evidencing the rights of use and commercialization of intellectual property; as well as the payments or consideration made that correspond to said contracts, agreements or annexes and their respective CFDI or equivalent documents.
- i. Technical sheets, brochures, leaflets, catalogues, labels, photographs and, where appropriate, laboratory analyses, describing in detail the physical and technical characteristics and other elements that allow the full identification of the goods; as well as, where appropriate, the trademarks, models and individual identification numbers of the goods.
- i. Where applicable, the one issued by the SE, regarding the updates made to its IMMEX Program.
- i. The one with which the inventory control method used is accredited, as well as the auxiliaries, daily books, policies, general ledger accounts, or trial balances that support the application of the aforementioned control method.
- i. Demonstration, under oath to tell the truth, regarding:
 - a. To the use, application or destination of the goods.
 - b. In the case of the regime for processing, transformation or repair in maquila or export programs, that the goods correspond to the tariff items authorized in its IMMEX Program.
 - c. That, when carrying out the foreign trade operation, it was verified that its suppliers or customers related to the foreign trade operation are not in the lists of companies published by the SAT referred to in articles: 1. 49 Bis, section X of the CFF; 2. 69 of the CFF, with the exception of section VI; 3. 69-B, fourth paragraph of the CFF; or 4. 69-B Bis, ninth paragraph of the CFF.

Ley 59, CFF 49 Bis, 69, 69-B, 69-B Bis

(Rule 7.1.1.) General requirements for obtaining Registration in the Company Certification Scheme



| Detail | Modification |
|---|--|
| <p>For the purposes of articles 28-A, first paragraph of the VAT Law, 15-A, first paragraph of the IEPS Law and 100-A of the Law, those interested in obtaining Registration in the Company Certification Scheme under the modalities of VAT and IEPS, Marketer and Importer, Authorized Economic Operator and Certified Business Partner, must meet the following requirements:</p> <p>XVIII. That none of its partners has been convicted of the commission of crimes that merit corporal punishment.</p> <p>XIX. Not have administrative penalties for the import or export of goods.</p> <p>XX. Have made the payment of the duty referred to in the article 40, paragraph m) of the LFD, in relation to Annex 4 "Quantities established in the LFD for 2026" of the RMF in force on the date of filing of the application for registration.</p> <p>XXI. No se le haya emitido y notificado la resolución que determine que emite falsos comprobantes fiscales, en términos del artículo 49 Bis del CFF.</p> | <p>The following are added:</p> <ul style="list-style-type: none"> • That none of its partners has been convicted of the commission of crimes that merit corporal punishment. • Not have administrative penalties for the import or export of goods. • The resolution that determines that it issues false tax receipts has not been issued and notified.. |

Transitory articles



Detail

Thirteenth. Companies that have been registered in the Certification Scheme of Companies under the modalities of Marketer and Importer, Authorized Economic Operator and Certified Business Partner, in any area, in force, **when requesting their renewal in accordance with rule 7.2.3., they must submit to AGACE a free writing stating under oath that they comply with the provisions of rule 7.1.1., first paragraph, sections XVIII and XIX of this resolution. Otherwise, the procedures for requiring or cancelling the registration will be initiated**, established in rules 7.2.2., 7.2.4. or 7.2.5., as appropriate

Conclusions and recommendations



Let's Talk!

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