

### First Resolution of Amendments to the General Foreign Trade Rules for 2026

Mexico City, May 20, 2026

On May 14, 2026, the "First Resolution of Amendments to the General Foreign Trade Rules for 2026" ("RGCE"), issued by the Tax Administration Service, was published in the Federal Official Gazette ("DOF").

Below is a brief analysis of the most relevant amendments:

#### **Rule 1.4.14. Customs Broker's Electronic File**

This rule establishes the information and documents that the electronic file must contain, which each customs broker is required to compile for every client requesting foreign trade operations. To this end, additional scenarios are incorporated to distinguish between individuals and legal entities.

Through this amendment, it is clarified that the client's proof of address must correspond to the location where foreign trade-related activities are carried out, as there was previously uncertainty as to whether the registered tax address was sufficient.

The obligation to collect information related to the ownership or possession of the property, as well as the assets used to carry out operations, is eliminated. Instead, only a sworn statement from the importer or exporter is now required, indicating the characteristics of the premises where activities are conducted, along with the machinery, office equipment, means of transport, and other assets employed, accompanied by photographs of each, and stating that documentation evidencing the legal ownership or possession of the described assets is available.

In order to provide certainty regarding the frequency of this obligation, the amendment adds that once the file has been compiled, it must be updated every three years, or whenever the client notifies the customs broker that any of the information has changed.



Finally, the amendment eliminates the overly broad provision that required customs brokers to obtain any additional documentation they deemed necessary to evidence compliance with the obligation to maintain the electronic file.

### **Rule 1.5.1. New Exceptions to the Value Declaration**

Rule 1.5.1 governs the obligation to submit the value declaration. Two new cases are added in which such declaration will not be mandatory, thereby expanding the existing exceptions.

As part of these exceptions, all subsections of Section III are added, notably temporary imports intended for cultural or sporting events; imports involving props, set dressing, and other equipment necessary for filming in the motion picture industry, where the entry is carried out by foreign residents; test vehicles, and imports of goods intended for research purposes.

Likewise, subsection e) is added as part of these exceptions, exempting the obligation to submit the customs valuation declaration when filing a complementary consolidated import customs summary.

Finally, a pertinent clarification is incorporated, establishing that when goods are introduced into the national territory through a customs document other than the customs declaration, or in cases where electronic transmission is not required, the information and documentation corresponding to the declared value of the goods shall be provided only upon express request by the customs authority.

### **Rule 4.8.2. Second Paragraph Repealed (Permanence Periods)**

The second paragraph of Rule 4.8.2 was repealed. That paragraph established that finished goods, including those presenting the essential characteristics of a complete or finished product, classified under Chapters 50 through 64 of the Schedule of the General Import and Export Tax Law, could only remain in the Strategic Bonded Warehouse for handling, storage, and custody for a maximum period of three months. With the elimination of this paragraph, the permanence periods for goods under the Strategic Bonded Warehouse regime shall be governed exclusively by the general provisions of the Customs Act and the Decree for the Promotion of the Strategic Bonded Warehouse and the Strategic Bonded Warehouse Regime.

### **Rule 4.8.4. Exception to Annex 29**

This rule establishes that goods listed in Annex 29 of the RGCE may not be subject to the Strategic Bonded Warehouse customs regime. A second paragraph is added, establishing an

exception for the automotive and auto parts industry. Specifically, the restrictions contained in Annex 29, Section III, of the RGCE shall not apply to goods destined for the Strategic Bonded Warehouse regime by companies holding authorization under the Sectoral Promotion Program (PROSEC) for the Automotive and Auto Parts Industry.

This amendment acknowledges the operational particularities of the automotive sector and grants greater flexibility to companies participating in the supply chains of this industrial segment, facilitating the flow of goods under the Strategic Bonded Warehouse regime without the limitations previously imposed by Section III of Annex 29.

### **Transitional Provisions**

The Resolution entered into force on May 15, 2026.

It is clarified that the obligation to electronically submit the customs valuation declaration (*manifestación de valor*) will become enforceable as of June 1, 2026. Accordingly, through May 31, 2026, taxpayers may continue complying with such obligation by using the paper format.

The following link contains the official publication for reference: [DOF](#).

For further information regarding the content of this update, please consult the specialists of our Customs & International Trade practice.

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