

On October 23, 2026, the "Decree Amending and Supplementing Various Provisions of the Mexican Customs Law" was published in the Official Gazette of the Federation. Below is a brief analysis of what we consider the most relevant amendments.

#### **Commencement of verification powers**

The customs authority is granted the power to initiate verification proceedings on its own initiative when it detects that the declared value of imported goods is lower than that of identical or similar goods, without establishing a minimum threshold for exercising such powers.

#### **Precautionary seizure for undervaluation**

The 50% threshold previously required for a precautionary seizure to proceed is eliminated, and the possibility of seizing goods is introduced whenever the declared value is lower than that of identical or similar goods.

On this point, the Transitory Provisions establish that this will only apply to the goods, and in accordance with the procedure, to be issued by the customs authorities. This leaves open the possibility of regulating the matter through secondary rules, such as the General Foreign Trade Rules. We anticipate that such a list could include sensitive goods, such as footwear, textiles, among others.

For all other goods, the authority will establish a percentage value difference above which the precautionary seizure will apply, and it is established that this will be published no later than December 31, 2026.

It is worth noting that, during several meetings, the head of Mexico's National Customs Agency (ANAM) has unofficially indicated that price comparisons will be conducted on an importer-by-importer basis, taking into account the foreign supplier and the prices paid by other importers

purchasing from the same supplier, in order to determine whether the imported goods have been undervalued. It has also been indicated that the database used for these comparisons will not be publicly available.

### **Release of precautionary seizure**

A provision is added stating that, in cases where a precautionary seizure has been carried out, the goods may be released under the following scenarios.

- a. Where the difference **does not exceed 20%**, the goods may be released by means of a cash deposit or through a customs guarantee account (*cuenta aduanera de garantía*).
- b. Where the difference **exceeds 20%**, the goods may only be released by means of a cash deposit.

A cash deposit entails immediately covering and securing the difference determined by the authority before the treasury, whereas a customs guarantee account is a mechanism implemented through an authorized credit institution or surety company, without the cash being immediately remitted to the federal treasury.

As an observation, the 20% threshold distinguishing between the two release scenarios is consistent with the threshold that, as outlined in the following section, triggers the undervaluation infraction. Accordingly, both mechanisms are now aligned under the same threshold.

### **Undervaluation infraction**

The value discrepancy threshold that triggers an undervaluation infraction is reduced from 50% to 20%. This violation is subject to a fine ranging from 130% to 150% of the unpaid import duties.

Finally, the amendments to the Mexican Customs Law will enter into force on January 1, 2027.

The official publication is available at the following link:  
[https://dof.gob.mx/nota\\_detalle.php?codigo=5802077&fecha=23/10/2026#gsc.tab=0](https://dof.gob.mx/nota_detalle.php?codigo=5802077&fecha=23/10/2026#gsc.tab=0).

For further information regarding the contents of this update, please contact the specialists in our Customs & International Trade practice.

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