

Today, the President of Mexico published in the Federal Official Gazette ("DOF"), the "Decree by which various provisions of the Customs Law are amended, added, and revoked" (the "Decree"). This Decree introduces amendments to the Customs Law (the "LA" or the "Law").

Among the most relevant amendments, we highlight the following:

Definitions

The strategic bonded warehouse regime ("RFE") is incorporated into the list of the tariff deferral programs.

The definition of "*equivalent document*" is amended to now state that it will be "*the tax document issued abroad that covers the price paid or payable for the goods introduced into the national territory, or their value, as applicable, as well as any other data related to the commercialization of such goods*".

Although the concept of "*any other data related to the commercialization of such goods*" is not defined, we consider that it could refer to any other information related to the specific transaction, such as the Incoterm, freight charges, insurance, etc.

Obligation to have control and surveillance systems

In order to obtain authorization to import or export from a location other than the authorized one, it is added that interested importers and exporters must have a technological system that integrates electronic inventory or volumetric control systems, where applicable; surveillance, security, traceability, and real-time monitoring of goods entering, remaining in, or leaving the location, which must also interoperate with the electronic customs system and have continuous remote access for customs authorities.

In accordance with the above, it is added that individuals who have authorized bonded warehouses for the handling, storage, and custody of goods, and that these are adjacent to customs, port facilities, bonded warehouses, among others, must have a technological system that integrates electronic inventory control, video surveillance, security, traceability, and real-time monitoring of goods entering, remaining in, or leaving the premises, which can interoperate with the electronic customs system and provide continuous remote access to customs authorities, access control and locks.

Similarly, this same obligation is incorporated for strategic bonded warehouses, which must also have a technological system that integrates electronic inventory control, video surveillance, security, traceability, and real-time monitoring of goods entering, remaining in, or leaving the warehouse, which can interoperate with the electronic customs system and with continuous remote access for customs authorities, control of access and exits.

Elimination of exemption from payment of fees

The exemption for strategic bonded warehouses from paying the five percent fee on total income obtained from the provision of goods handling, storage, and custody services in the immediately preceding month is eliminated. According to article 15 of the Law, this payment must now be made monthly within the first 15 days of the period following the one to which the payment corresponds.

Personal notifications

An additional obligation is established to personally notify the recipients and not only the owners and consignees of the goods when such goods have been deemed abandoned in favor of the Federal Treasury.

Application of treaties

The Law now incorporates what was already provided under Mexico's free trade agreements, namely that, in order to apply preferential tariff treatment under such treaties, when the goods have been in transit through the territory of countries that are not Parties to the relevant treaty, the import declaration must be attached by documentation evidencing that the goods remained under the control of the customs authorities during such transit. However, the amendment does not specify the type of documentation that may be used to demonstrate such control.

Consolidated import declarations

The obligation to submit consolidated import declarations every Tuesday of each week has been modified, establishing that such submissions must now be made no later than Friday of each week.

Customs consultations

To request confirmation of the tariff classification criteria for goods, it should be noted that such requests may only be made when any of the following circumstances arise:

- a. When it is considered that the goods may be classified under more than one tariff heading or more than one distinct commercial identification number.
- b. When the tariff classification and commercial identification number are unknown (*this case was already contemplated, although it was not previously clear whether it constituted a requirement*).

Additionally, it is clarified and limited that such consultation must be submitted directly by the interested parties, complying, among others, with the requirements established in article 34 of the Federal Tax Code ("CFF"), which implies that, as of these reforms, the consultation must deal with a real and specific situation.

Article 49-bis is introduced to provide that advance rulings or prior interpretative criteria contemplated under the international treaties to which Mexico is a party shall now be processed before the Tax Administration Service ("SAT"), rather than before the Ministry of Economy ("SE").

Strategic bonded warehouse

The obligation to pay foreign trade taxes, as well as to comply with non-tariff regulations and restrictions, is extended to those who introduce foreign goods under the RFE regime, when such goods are imported pursuant to a duty-deferral or drawback program, in accordance with the provisions of the treaties to which Mexico is a party, as established under article 63-A of the LA, or when the foreign goods are introduced with the purpose of being processed, transformed, or repaired.

Joint liability in the payment contributions

Regarding the joint liability for the payment of foreign trade taxes and other contributions, as well as compensatory duties, the following amendments have been introduced:

- The liability of customs brokers who are partners in a customs agency is modified, establishing that they shall now be “**jointly liable**”, whereas previously they were subsidiarily liable. It is further clarified that such liability shall be limited to their proportional participation in the agency’s share capital.
- Regarding General Warehouses of Deposit and premises for international exhibitions, a new exemption from liability is now included in cases involving goods that have not arrived or are missing, provided that such situation arises from *force majeure* or *fortuitous events*, as well as for excess goods, provided that a notice is given.
- Individuals who transfer temporarily imported goods will continue to be liable for the original importation, even if the goods are transferred one or more times.
- It is added that individuals who are jointly and severally liable are not exempt from being additionally penalized for their own acts or omissions in the same operation.

Liability of customs brokers and customs agencies

The grounds for liability are expanded to include that customs agents and customs agencies shall also be responsible for the correct determination and payment of contributions. Furthermore, it is established that they must ensure that importers possess the documentation that reliably demonstrates compliance with the applicable Non-Tariff Regulations and Restrictions (“NTRRs”).

In line with the foregoing, the paragraphs that previously exempted customs brokers from liability under certain circumstances are eliminated, so that they are now liable at all times.

Importers obligations

The obligations applicable to importers to carry out import operations are expanded as follows:

- a. To maintain permanent automated inventory control systems.
- b. The electronic foreign trade file must contain information demonstrating the financial resources used for the operation, including the following:

- i. Documentation evidencing the guarantee made through the customs guarantee account when the declared value is lower than the estimated price;
- ii. Digital Tax Receipt via Internet (CFDI);
- iii. Commercial invoices or equivalent documents;
- iv. Electronic payment transfers or letters of credit;
- v. Transportation, insurance, and related service expenses;
- vi. Contracts related to the transaction;
- vii. Documentation regarding dutiable and non-dutiable additions;
- viii. Any other document or record specified in the corresponding regulations.

Customs guarantee accounts

The conditions for guaranteeing operations through customs guarantee accounts are modified as follows:

- a. The period for the cancellation of the guarantee is extended from six to 12 months for those declaring a value lower than the estimated price in definitive importations. This provision will enter into force in the month following the effective date of the Decree, which is scheduled for January 1st, 2026, pursuant to the first transitional article of the Decree.
- b. A new scenario is established imposing the obligation to guarantee through customs guarantee accounts in cases involving the introduction of goods under the RFE regime. This obligation will enter into force three months after January 1st, 2026, in accordance with the first transitional article of the Decree.
- c. It is further provided that the parties required to guarantee through customs guarantee accounts may opt to provide a guarantee by means of a letter of credit issued by duly authorized institutions.

In addition, the frequency of the declaration that must be submitted by institutions authorized to operate customs guarantee accounts is modified. It will now be done on a monthly basis, whereas previously it was done every six months.

Simplified procedures

A simplified procedure is incorporated for the customs clearance of goods carried out by courier and parcel delivery companies, which had previously been provided for only in the General Rules of Foreign Trade (the “RGCE”).

To this end, such companies must apply for authorization from the National Customs Agency of Mexico ("ANAM"), maintain a risk analysis system to verify compliance with foreign trade obligations, grant the authorities online access to such system, and comply with the formalities established to carry out simplified customs clearance procedures.

It is specified that the authorization may be granted for a period of two years and may be renewed, upon request, for an equal period.

Furthermore, these amendments grant ANAM the authority to cancel or revoke the authorization granted to courier companies in the following cases:

- a. Failure to comply with the authorization requirements;
- b. Failure to comply with the obligations inherent to the authorization;
- c. Other cases established by the LA or by the terms of the authorization.

Amendment of customs declarations

The text is amended to eliminate the portion that established that importers could rectify the data of a custom declaration "as many times as necessary", provided that the modification was made before activating the automated selection mechanism, except in cases requiring express authorization.

The purpose of this amendment is to clarify and simplify the previous wording, as the number of rectifications is not limited, so long as they are made before the automated selection mechanism is activated and the situation is not one of those that requires express authorization.

Subsequent application of tariff preferences

The law incorporates the possibility of requesting the application of preferential tariff treatment for originating goods after the foreign trade operation has taken place, a provision that was previously established only in the RGCE.

Accidental destruction of goods

For cases in which goods that are temporarily imported or introduced into bonded warehouse, transit, or RFE regime, are accidentally destroyed, it is specified that only those goods that have suffered irreparable damage preventing them from fulfilling their intended function and that

cannot be used or recovered shall be considered destroyed. This excludes goods whose functional life cycle has merely concluded in accordance with their nature or purpose.

Temporary imports, maquila and export programs

The LA reduces certain return periods for temporary imported goods to be reexported in the same condition. For vessels dedicated to passenger transport, boats, yachts, and motorhomes the period is reduced from 10 to five years; whereas the 10-year period will continue to apply to airplanes, aircraft, helicopters, containers, locomotives, railway cars, vessels, and naval artifacts. These provisions will enter into force three months after January 1st, 2026.

The reform also incorporates into the Law a provision that was previously contained only in the RGCE, establishing that for maquiladora and export programs, if a program is canceled, the company must either change the goods imported temporarily under such program to the definitive importation regime or return them abroad within a period not exceeding 60 calendar days from the date on which the cancellation is notified.

Furthermore, it is established that petroleum products shall not be considered goods eligible for this temporary importation regime for production purposes (IMMEX Program), as well as any others that may be determined through specific regulations.

General warehouse deposit

A new scenario is incorporated for changing the customs regime to definitive importation when the goods do not arrive at the general warehouse of deposit within the established period and no case of force majeure or fortuitous event is demonstrated. In such cases, the change of regime must be carried out with the corresponding payment of contributions, compensatory duties, and compliance with the applicable non-tariff regulations.

It is also established that warehouses or premises designated for international exhibitions must inform the SAT within 24 hours of the arrival of goods about any excesses or shortages with respect to the customs declaration. Failure to do so shall be understood as having received the goods as declared. Likewise, warehouses or premises that fail to comply with applicable regulations will not be authorized to issue quota certificates.

Internal transit

New grounds are incorporated related to errors or irregularities in the transit of goods, under which the customs broker shall be liable before the Federal Treasury for the payment of omitted

contributions when the authority provisionally determines such contributions without applying the maximum rate of the general import and export tax tariff; when customs declarations are filed for goods not authorized under the internal transit regime, and when the tariff classification or the commercial identification number is not declared or is incorrectly declared.

International transit

It is clarified that the customs agent or customs agency shall be jointly liable before the Federal Treasury for the payment of contributions during the transportation of goods, eliminating the provision that previously established such liability only when the customs agent “expressly accepted such responsibility”.

It is reaffirmed that petroleum products may not be subject to the corresponding customs regime, and the SAT is granted authority to determine, through specific regulations, other goods that shall be excluded from this regime.

Bonded warehouses, and strategic bonded warehouses

It is specified that authorization to place goods under the RFE regime may be granted only to persons who hold the right to use or enjoy real property located within the Strategic Bonded Warehouse area, and it is expressly prohibited for such authorization to be granted to those who administer the facility or are considered related parties to it pursuant to article 68 (*vinculation cases*). Additionally, when the facility is not adjacent to a customs or bonded area, the goods must be transported using carriers registered with the SAT, thereby strengthening logistical control and security.

The obligations and benefits of the RFE regime are expanded, providing that foreign trade taxes will not be payable except in the cases set forth in article 63-A (*duty deferral programs*) or when foreign goods are introduced for the purpose of being processed, transformed, or repaired.

New obligations are added, including the requirement to present the customs declaration and the goods before the exit customs office, and to demonstrate through technical and accounting documentation that the declared processes were in fact carried out. The possibility is also introduced to file the customs declaration or registration through electronic means determined by the SAT, and it is established that customs clearance and the conclusion of the regime must be carried out by certified customs brokers or customs agencies in accordance with article 100-A. Finally, it is established that if the declared destination or process is not proven, it shall be deemed that the corresponding duties were omitted.

Powers of the Ministry of Finance and Public Credit

Regarding the powers of the Ministry of Finance and Public Credit ("SHCP"), its general structure is maintained, but its scope is expanded to include the authority to request from the customs agent any expert opinion required in connection with the specific type of goods involved. Additional paragraphs are also incorporated to clarify the powers and responsibilities of customs authorities and private parties in the operation and control of customs offices.

It is established that both the SAT and the ANAM shall have an Advisory Council responsible for issuing its position on policies, procedures, and criteria regarding the disposition of foreign trade goods that have become the property of the Federal Treasury and that may be subject to disposal when they cannot be transferred to the competent authority under the Federal Law for the Administration and Disposal of Public Sector Assets. The focus of this provision lies in governance and the establishment of guidelines for determining the disposition of such goods, rather than their destruction or the physical execution of such disposition. This amendment shall enter into force three months after January 1st, 2026.

Customs procedures

In accordance with the provisions of the Tax Miscellaneous Resolution, it is established that goods in transit must at all times be supported by the CFDI including the "Carta Porte" supplement issued pursuant to the CFF, to verify the lawful transportation of the goods.

Administrative procedures in customs matters are adjusted to expand the causes for precautionary seizure and to introduce new provisions in articles 152, 153, 155, and 157, which update the formalities for the preparation of official records, notifications, and the time limits for resolving proceedings. These additions strengthen the legal certainty of the parties and enhance the effectiveness of customs actions.

With respect to the Administrative Procedure in Customs Matters ("PAMA") initiated during an on-site visit, a new provision is incorporated to clarify how authorities must proceed when the seized goods are not claimed or their lawful possession is not proven. In such cases, the goods shall be transferred to the competent authority in accordance with the Federal Law for the Administration and Disposal of Public Sector Assets. It is also established that when the goods have been destroyed, donated, or sold, the final resolutions must calculate compensation based on the value determined by the customs authority or on the sale price obtained, as applicable.

Customs broker authorizations

It is established that customs agencies and customs broker authorizations shall be granted directly by the SHCP, thereby centralizing jurisdiction within this authority. Among the new requirements for obtaining the patent, it is specified that the applicant may not be a public official nor have any familial relationship with the deputy administrators of the customs offices where the applicant intends to operate.

Furthermore, a new obligation is introduced to undergo a psychotechnical examination consisting of two stages: one for reliability and another for psychological evaluation. The results of these assessments must be submitted to the Customs Council for review, which shall issue its determination within no more than 15 business days.

The period for granting customs broker authorization is reduced from four to two months. The patent shall be personal and non-transferable and will have a validity of 20 years, renewable for an equal period, provided that the renewal request is submitted within the last year of validity and before the final four months of such period, the current requirements for granting are met, and the holder has not been suspended or disqualified more than three times. It is also established that a change in customs assignment may be authorized only once during the validity of each authorized period.

It is further specified that the SHCP may issue customs broker authorizations limited to the customs clearance of goods corresponding to tariff headings expressly approved. In addition, customs agents must undergo a certification process every three years, in accordance with the procedure set forth in the general rules issued by the authority.

One of the most significant changes is the creation of the Customs Council, which will have authority to review and decide on the granting, suspension, cancellation, and termination of customs broker authorizations, as well as on the disqualification and cancellation of customs agencies and their renewals. This body shall be composed of representatives from the SHCP, which shall preside over it, the SAT, the ANAM, and the Ministry of Anti-Corruption and Good Governance. The Customs Council will also have competence regarding the authorization, granting, renewal, suspension, and cancellation of other authorizations and concessions provided for in the Law.

As of the effective date of such Decree, customs agent patents and customs agency authorizations granted prior to its publication shall have a validity period of 20 years.

Customs broker obligations

With respect to obligations, customs brokers shall be required to submit, on an annual basis, information regarding their assets and financial development no later than March 10 of the following year. Likewise, they must refrain from maintaining employment, corporate, or representation relationships with persons for whom they process foreign trade operations. Failure to comply with these obligations shall constitute grounds for disqualification.

Customs brokers shall ensure that their clients are fully identified, possess adequate infrastructure, are not related to taxpayers listed under article 69-B of the CFF, and are in conformity with their tax and customs obligations. The information and documentation supporting these verifications shall be compiled and maintained in a compliance file.

The reform also establishes the obligation to verify that the guarantees provided are sufficient when the customs value declared in the import declaration is lower than the reference or estimated price published by the SHCP. Additionally, customs brokers must issue the CFDI for all services rendered.

Suspension and cancellation of customs broker authorizations

The previously existing exceptions for the suspension and cancellation of customs agent patents and customs agency authorizations related to the omission of contributions or compensatory duties resulting from an incorrect tariff classification are eliminated.

A new cause for suspension is incorporated, consisting of the existence of tax liabilities that have been assessed but are not yet final and have neither been paid nor guaranteed in accordance with the CFF. Among the causes for cancellation are the failure to comply with NTRRs; participation in operations related to tax crimes or goods not permitted under certain customs regimes; the processing of customs clearances for goods not corresponding to the authorized production processes or to the export program approved by the SE, and cases in which the customs agent's patent has been suspended more than twice within a three-year period.

Additionally, the custom broker authorization shall be terminated when the customs agent fails to carry out more than ten customs clearances within a six-month period.

Customs agencies

It is established as an obligation that the customs agents who are partners must form part of the board of directors of the customs agency.

Furthermore, it is provided that the authorization granted to a customs agency shall have a validity equivalent to that of the longest-lasting patent among the customs agents that comprise it and may be renewed for an additional period of up to 20 years, following the same procedure established for its issuance, provided that, at the time of requesting the renewal, at least one of the customs brokers holds a valid authorization.

General infractions and penalties

In the area of infractions and penalties, the catalog of sanctionable conducts is expanded, and the amount of applicable fines is significantly increased.

New infractions are defined, relating to the authorization of the entry or exit of goods through locations other than those officially authorized, the management of automated inventory control systems, and the simplified procedures applicable to courier and parcel delivery companies.

Fines or penalties for the importation or exportation of prohibited goods, or in cases where compliance with regulations and compensatory duties is not demonstrated, are increased to a range between 250 and 300 per cent of the value of the goods.

Likewise, fines of up to two million pesos are established for non-compliance with obligations related to operations carried out in locations other than those authorized, and up to one million pesos for courier companies that fail to comply with the rules established by the SAT.

An additional penalty is introduced ranging from 70 to 100 per cent of the customs value of the goods when they are not presented within the period established for their arrival at the general warehouse of deposit in bonded warehouse operations.

Fines for the transmission of false or inaccurate data are increased to a range between \$53,500 and \$106,970, while the fine applicable to the failure to issue a CFDI for services rendered rises to a range between \$69,900 and \$109,870 for customs agents.

In cases of non-compliance with the submission of documents or reports related to foreign trade operations required by the customs authorities, a fine ranging from \$5,000 to \$8,000 shall be imposed for each 10-day period of delay, provided that the total amount does not exceed the value of the goods.

Likewise, when there are omissions in the payment of contributions or compensatory duties, the applicable fine shall range from 250 to 300 per cent of the omitted contributions. In cases where

the goods are exempt or are being returned abroad, the fine shall be equivalent to the commercial value of the goods.

Effective date

The reform, in general, will enter into force on January 1st, 2026. However, as previously noted, there are specific cases with different effective dates, such as the amendment to article 86-A, section I, second paragraph (*establishing a 12-month period for the cancellation of guarantees related to estimated prices*), which shall enter into force in the month following the effective date of this Decree.

In line with the foregoing, it is specified that articles 86-A, section III (*guarantee for goods entering strategic bonded warehouses*), 106, sections V and VI (*modification of the permanence periods for temporary importation*), 107 (*requirement to indicate in the customs declaration the intended purpose of temporarily imported goods*), and 145 (*Advisory Council of the SAT and ANAM regarding goods that become property of the Federal Treasury*) shall enter into force three months after January 1st, 2026.

It is specified that the time limits for importations carried out under Article 106, section V, prior to the entry into force of the Decree will remain in effect in accordance with the provisions applicable on the date of importation.

Likewise, it is established that as of the entry into force of the Decree, customs broker licenses and customs agency authorizations granted prior to its publication will have a validity of 20 years, which may be extended for an equal period.

It is established that within 120 calendar days from the effective date of such Decree, the President shall amend the Regulations of the Law to incorporate the corresponding adjustments.

The SHCP, within 90 calendar days from the effective date of this Decree, shall issue the guidelines referred to in article 159 bis of this Decree.

Given the scope and magnitude of the foregoing amendments, it is recommended to review and adjust internal procedures, compliance structures, records, and document control systems to anticipate compliance with the new obligations and avoid potential tax or customs penalties and contingencies.

The following link contains the official publication in the DOF for reference:
https://www.dof.gob.mx/nota_detalle.php?codigo=5773357&fecha=19/11/2025#gsc.tab=0

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

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