

Reform Initiative - Guarantee of the Tax Liability

Mexico City, March 24, 2026

Amendment to Article 141 of the Federal Tax Code

As of January 1, 2026, the “Decree Amending, Adding and Repealing Various Provisions of the Federal Tax Code” entered into force, whereby, among the most significant amendments, is the one to Article 141 regarding the guarantee of actual and potential tax liabilities. This amendment established a mandatory order of priority for guaranteeing such liabilities, providing that, as a general rule, a taxpayer’s tax liabilities must be guaranteed primarily through a deposit certificate, up to the maximum limit of the taxpayer’s financial capacity.

Various *amparo* trials have been filed against this amendment, through which stays have been granted, allowing taxpayers to guarantee their tax liabilities through any of the mechanisms provided under the applicable legislation.

New Reform Initiative

On March 19, 2026, the Federal Executive’s initiative to amend Article 141 was published in the Parliamentary Gazette of the Chamber of Deputies.

The proposal seeks to remove the mandatory order of priority, thereby granting taxpayers flexibility to choose the type of guarantee that best suits their particular circumstances.

In accordance with the transitional provisions of the initiative:

1. The decree shall enter into force on the day following its publication in the Federal Official Gazette (*Diario Oficial de la Federación*).
2. Taxpayers who initiated tax guarantee procedures between January 1, 2026, and the entry into force of the decree may elect to be governed by the amended Article 141,



provided that, they expressly submit such request within 30 calendar days following its entry into force.

Next Legislative Steps

On March 20, 2026, the eighth meeting of the Executive Board of the Finance Committee was convened, during which the agenda for the sixth extraordinary session was approved. This session is scheduled to be held in person on March 25, 2026, at 9:00 a.m.

During this session, the draft decree amending Article 141 of the Federal Tax Code will be read, discussed, and, if applicable and is considered, approved.

Follow-Up

We will continue to closely monitor the legislative process, including the discussion, resolution and eventual publication of this draft decree, which would represent a significant change in the way taxpayers can guarantee their actual and potential tax liabilities.

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