

TradeWatch

Insights – America

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Americas

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AEO program in Brazil: New certification levels may bring competitive advantage

The Brazilian Federal Revenue Service is working on new normative instructions to enhance the Authorized Economic Operator (AEO) Program, which brings opportunities for companies engaged in foreign trade to strengthen their competitive position in Brazil. The proposals introduce new AEO certification levels and benefits for import tax deferral, aligning the program with recent tax reform legislation. Although the measures are still subject to further regulation, they emphasize a policy toward a compliance-based model that rewards risk governance and cooperation and position AEO certification as a potentially strategic mechanism for cash flow management.

Background

The Brazilian AEO Program has consolidated its position as one of the core pillars of Brazil's customs policy, and it aims to facilitate international trade and strengthen supply chain security. Aligned with international standards, the program was designed to develop a relationship of transparency and cooperation between the Brazilian Federal Revenue Service (RFB) and private-sector operators that demonstrate a high level of compliance and governance.

AEO certification is granted to companies that meet program requirements related to customs, tax and fiscal compliance, risk management, internal controls and supply chain security. These requirements are set out in Brazilian legislation, which instructs the certification process and also the monitoring of certified operators, reinforcing the dynamic and continuous nature of the program.



In recent years, the AEO Program has undergone relevant enhancements. New requirements and administrative procedures were intended to increase predictability for applicants and certified operators while maintaining alignment with international customs governance standards.

Recent updates on the program

The AEO-Integrated framework has also expanded the program's scope, including the participation of other government agencies involved in foreign trade controls. This innovation allows additional trade benefits granted by these agencies, such as prioritized reviews on imports, simplified documentation requirements and more operational predictability during the customs clearance process.

In parallel with these changes, in 2025, Brazil enacted Complementary Law No. 214 introducing the consumption tax reform, which brought provisions linking AEO certification to tax benefits. As the tax reform launches new taxes in Brazil, AEO operators may have the possibility of deferred payment of import taxes and the suspension of IBS and CBS on certain export-related transactions, particularly for certified trading companies.

Although the application of these benefits still depends on further regulatory guidance, the subsequent legislation enacted by Brazilian authorities has placed the AEO Program within a broader structure of tax compliance alongside other initiatives such as the Confia and Sintonia Programs.

What businesses need to know

Confia is a Brazilian tax compliance program focused on large taxpayers with existing levels of governance and internal control and is designed to promote transparency and risk controls through voluntary participation and ongoing engagement with tax authorities. Sintonia is another tax program that classifies taxpayers based on criteria such as filing accuracy, consistency of information and payment regularity, granting differentiated treatment and priority services to those with higher compliance ratings, particularly the A+ classification. Both programs are recognized as part of Brazil's federal "compliance pillar" alongside the AEO Program.

The innovation brought by Brazilian authorities consists of:

- Creation of the AEO-Essential Compliance level: specifically designed for trading companies engaged in export activities, with admission based on criteria that simplify the entry into the program. Continued participation at this level would be conditional upon compliance with additional requirements, assessed throughout the operator's participation in the program.
- Creation of AEO-Excellence Compliance level: this modality is focused on operators already certified as AEO that are also participants in the Confia Program or hold an "A+" rating under the Sintonia Program. This level is the requirement to enjoy the possibility of deferral of import taxes.
- This framework marks a shift of the AEO Program to a new phase in which its benefits have clearly moved beyond reputational or customs and trade facilitation to include cash flow advantages for taxpayers.

Next steps

- **Revisit AEO strategy**
AEO certification should be reassessed as a strategic tool capable of granting tax deferral and cash flow benefits.
- **Prepare for progression to higher certification tiers**
AEO-certified operators may consider whether their governance maturity supports progression to the proposed AEO-Excellence Compliance level, including alignment with Confia or Sintonia "A+" requirements.
- **Strengthen governance**
Early investment in tax and customs governance and risk management can drive companies to respond more efficiently to authorities' eventual updates on the program. ■

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Heightened scrutiny in Mexico: New materiality requirements and mandatory electronic customs valuation reporting

Mexico's 2026 customs reforms signal a shift from traditional document-based compliance toward operational traceability in customs transactions. New materiality requirements and mandatory electronic customs valuation reporting significantly expand the documentation and data management responsibilities for companies operating in Mexico.

For many years, customs compliance in Mexico has largely been treated as a documentation exercise: maintain the required records and produce them if authorities request them.

Recent reforms to Mexico's customs legal framework signal that this approach is no longer sufficient.

Effective 1 January 2026, Mexico implemented one of the most significant updates to its customs regime in nearly a decade. While initially perceived as a routine legislative revision, the reform introduces a structural shift in how authorities expect companies to substantiate and report their customs operations.

Under the updated framework, customs documentation is no longer limited to traditional trade records. Authorities now expect companies to demonstrate the operational substance behind each transaction, linking customs entries to the financial,

contractual and operational elements that made the transaction possible.

In practical terms, the customs declaration becomes the reference point against which multiple categories of operational and financial documentation must be traceable. In practice, this marks a shift toward full operational traceability, not just document retention as companies traditionally understood it.

This article examines two developments that are expected to have the most immediate operational impact for multinational companies operating in Mexico:

- New materiality and operational substantiation requirements for customs transactions.
- Mandatory electronic reporting of customs valuation documentation effective 1 April 2026.



Together, these measures reflect a broader shift in Mexico's customs oversight model, one that combines expanded documentation expectations with increased digital transparency.

Mexico is moving from document-based compliance to transaction-level operational traceability.

Reinforced materiality requirements: expanding the customs file

Mexican customs legislation has long required importers and exporters to maintain an electronic file for each transaction. Traditionally, this file included core trade documents such as the customs declaration, commercial invoice, transport documentation, certificates of origin and the value manifest.

The 2026 reforms significantly expand the scope of this requirement.

The key question for authorities is no longer simply whether a transaction occurred but whether the company can demonstrate the operational substance behind it.

Companies must now maintain documentation demonstrating the operational elements involved in executing each customs transaction. The concept of the customs file therefore extends beyond traditional trade documentation and now includes evidence of the financial, contractual, operational and labor resources used in the transaction.

In practice, the documentation expected by authorities may include:

- Contracts, purchase orders and documentation supporting the commercial terms of the transaction.
- Evidence of payment and financial flows related to the operation.
- Documentation demonstrating the facilities, equipment or infrastructure used in handling or producing the goods.
- Records identifying employees involved in the relevant operational activities and corresponding payroll documentation.
- Technical documentation allowing authorities to identify and classify the goods, such as technical specifications or product catalogs.
- Accounting and inventory records supporting the treatment and traceability of the goods.

These documents must generally be retained for a period of at least five years and made available to customs authorities upon request.

Operational implications for multinational companies

The scope of the materiality requirements substantially increases the volume and diversity of documentation associated with each customs transaction.

Supporting records now originate across several functions within an organization, including Finance, Human Resources, Procurement, Operations and Legal. As a result, customs compliance can no longer be managed solely within the trade compliance function.

Organizations that continue to maintain documentation in functional silos may face challenges when authorities request complete documentation packages. In many cases, companies will need to strengthen internal processes to ensure that documentation generated across different departments can be linked to specific customs transactions.

In many companies we work with, this fragmentation becomes evident as soon as an audit request arrives. Teams realize the information exists, but not in a form that can be easily assembled.

As companies adjust to these expectations, many are beginning to adopt technology-enabled tools that help automate document compilation and validate the coherence of supporting records. These solutions typically centralize documentation, verify



completeness in real time and detect inconsistencies between operational, financial and customs data, capabilities that are becoming increasingly relevant under the expanded materiality standard.

Additional requirements for virtual operations

The reforms also introduce important implications for virtual transactions carried out under Mexico's IMMEX program.

Virtual operations allow temporarily imported goods to be transferred between program participants without a physical cross-border movement. Historically, these transactions were subject to less extensive documentation requirements than traditional import or export operations.

Under the updated framework, companies must retain documentation covering the entire lifecycle of the transaction, from the initial temporary importation through production activities and the subsequent virtual transfer.

Authorities may request documentation demonstrating production processes, inventory movements and operational use of the goods, as well as supporting documentation reflecting the broader materiality requirements described above.

The manufacturer's declaration

Because virtual operations often involve multiple independent companies, sharing full documentation packages may present practical challenges, particularly when sensitive information is involved.



To address this issue, the reform allows the use of a manufacturer's declaration. Under this mechanism, the virtual exporter provides a signed declaration describing the productive process and confirming that the underlying documentation exists and will be provided to authorities upon request.

Additionally, the regulation requires that the production process described by the virtual exporter be consistent with the manufacturing or operational activities of the receiving company. If the operational logic between sender and receiver is not aligned, authorities may question the validity of the virtual transaction even when a manufacturer's declaration is provided.

While this mechanism offers operational flexibility, it does not replace the underlying documentation requirement. If authorities request supporting records during an audit, companies must be able to substantiate the statements contained in the declaration.

Mandatory electronic customs valuation reporting

A second key development introduced by the reform is the mandatory electronic transmission of customs valuation documentation.

The electronic reporting requirement for the customs value manifest, originally scheduled for August 2025, became mandatory on 1 April 2026. Companies importing goods into Mexico must now electronically transmit supporting documentation relating to the customs value declared for each import transaction. Once this documentation is transmitted, the electronic acknowledgment issued by the customs system is deemed to be formally attached to the customs declaration for presentation purposes, without prejudice to the authority's power to subsequently verify its authenticity, validity, consistency and compliance with applicable regulations.

The documentation package typically includes:

- Transaction documents such as commercial invoices, contracts, purchase orders and payment evidence.
- Transportation and logistics documentation, including bills of lading, packing lists, freight invoices and insurance documentation.
- Valuation-related documentation supporting adjustments to the customs value, such as royalties, commissions, assists or other relevant elements.

This system significantly increases transparency in customs valuation and allows authorities to perform

automated cross-checks between declared values and supporting documentation.

In practice, companies are beginning to rely on digital tools that organize valuation documentation and prepare it for electronic transmission, reducing manual workload and managing the risk of submission errors.

Materiality and valuation reporting: two distinct compliance regimes

Although closely related, the materiality requirements and the electronic valuation reporting obligation operate under different compliance mechanisms.

Valuation documentation must be transmitted electronically for each import transaction as part of the customs clearance process. By contrast, the broader materiality documentation must be retained internally and made available upon request during a customs audit or verification.

Both regimes increase the importance of maintaining consistent documentation practices across the organization.

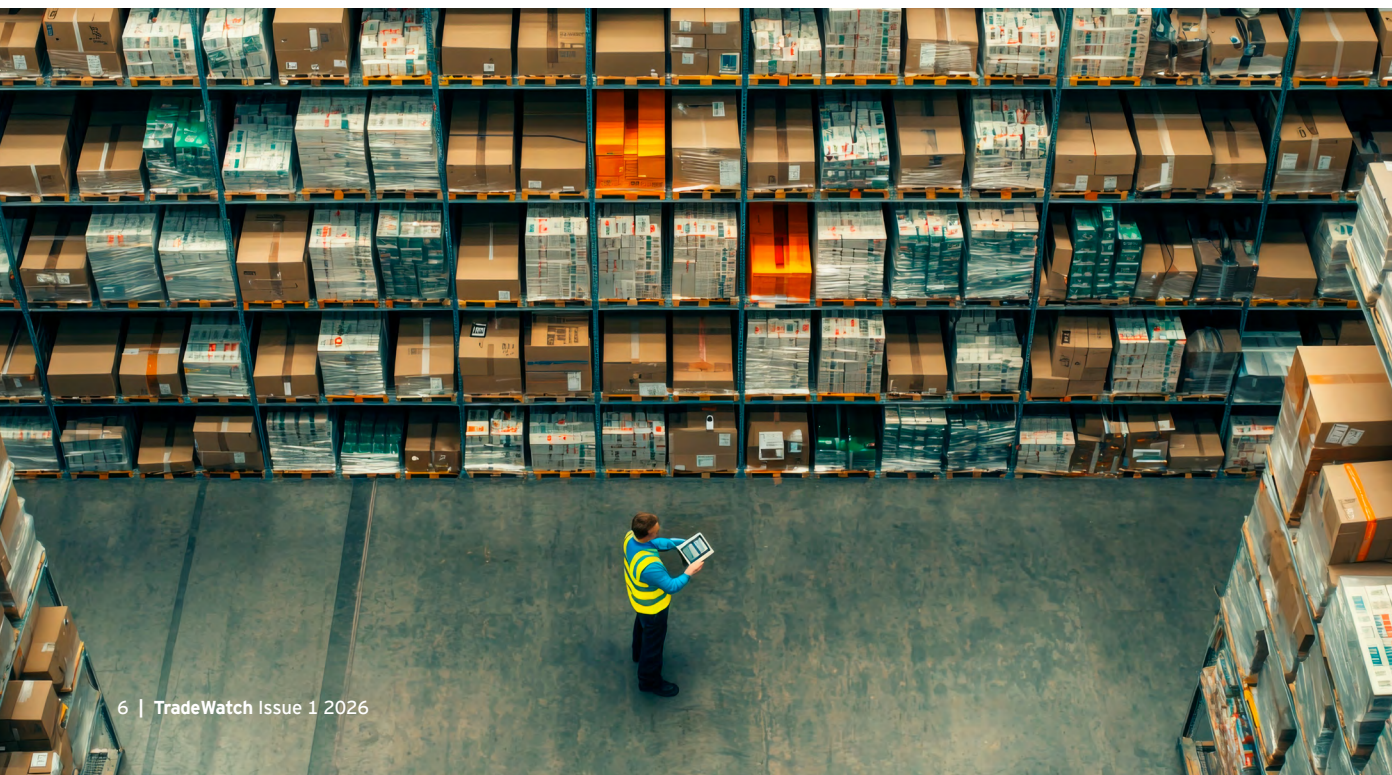
Customs valuation has historically been one of the most sensitive audit areas in Mexico. The introduction of electronic reporting is expected to further strengthen authorities' ability to identify inconsistencies between declared values and supporting documentation.

Technology and data management considerations

The expanded documentation requirements present a significant operational challenge for many organizations. Manual processes quickly become insufficient when companies must gather documentation from multiple systems and ensure that it aligns with a specific customs transaction.

One recurring challenge we observe is that operational, financial and logistics systems were never designed to speak to each other, making coherence checks particularly complex under the new rules.

As a result, businesses are increasingly looking to technology that centralizes documentation, automates completeness checks and, in more advanced applications, uses data driven logic to identify inconsistencies between the documentation and the underlying transaction.



For each import or export transaction, companies must be able to retrieve documentation originating from multiple internal systems, including enterprise resource planning systems, payroll platforms, procurement systems and logistics providers, and demonstrate that those records correspond to the specific customs event.

For companies managing high transaction volumes, this level of traceability can be difficult to maintain through manual processes alone.

Centralized documentation management systems, stronger integration between operational and financial systems, and automated document linkage mechanisms can help organizations manage these requirements more effectively and reduce the risk of incomplete documentation during audits.

Business impacts and emerging risk areas

The reforms create several areas of heightened exposure for companies involved in cross-border operations.

- Information integration. Documentation supporting a customs transaction now spans multiple internal systems and functions, requiring greater coordination across departments.
- Cross-functional compliance. Customs compliance increasingly depends on timely input from several business functions, making internal coordination and clear responsibility frameworks essential. A common issue for multinational companies is defining clear ownership of each component of the customs file, something that often

becomes visible only once authorities request a full documentation package. Additionally, the regulation requires companies to maintain documented internal procedures that ensure the reasonable and necessary collection, retention and provision of all information and supporting evidence referenced under these obligations.

- Audit exposure. Expanded documentation requirements and greater data transparency allow authorities to more easily identify inconsistencies between customs declarations and supporting documentation.
- IMMEX program considerations. Companies operating under the IMMEX program face additional scrutiny because temporary importation, production activities, inventory control and virtual transfers must all be properly documented and traceable.
- Technology-enabled validation. Automated document validation and data-consistency tools can help organizations identify gaps between customs declarations and supporting documentation before an audit occurs.

The practical implication is clear: customs compliance in Mexico is no longer limited to trade documentation. It now requires demonstrable alignment between operational activity, financial records, legal documents and customs declarations.

Conclusion

Mexico's 2026 customs reforms reflect a broader shift in regulatory expectations. Compliance is evolving from a model based primarily on

document retention to one centered on operational transparency, data integrity and, increasingly, the use of technology that allows companies to verify, organize and validate their documentation more effectively.

For many companies, most of the documentation required to meet these obligations already exists somewhere within the organization. The challenge lies in organizing these records coherently, linking them to specific customs transactions and ensuring that they can be retrieved efficiently when authorities request them.

Meeting these expectations will require stronger cross-functional coordination, clearer documentation processes and, in many cases, improved systems for managing customs documentation.

Companies that adapt their compliance frameworks early will be better positioned to navigate increased enforcement and protect operational continuity in Mexico's evolving customs environment. ■

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Tax alerts



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Americas

Argentina

- Argentina enacts amendments under Labor Modernization Law affecting income tax, VAT and excise taxes
23 March 2026
- Argentina allows exporters to convert and display tax credit balances and export refunds in US dollars
08 December 2025

Canada

- Canada Border Services Agency adjusts certain fees for inflation and GST/HST
04 March 2026
- Ways and Means Subpanel holds digital trade hearing
15 January 2026
- Canada Border Services Agency issues 2026 trade compliance verification list
15 January 2026
- Canada provides guidance for steel derivative goods surtax and relief for certain steel goods
14 January 2026
- Canada Border Security Agency invites feedback on 2023 revisions to Valuation for Duty Regulations
12 December 2025
- Canada announces new trade measures for steel imports
09 December 2025

Chile

- Chile issues new ruling confirming no withholding tax on software distribution under Chile-US tax treaty, highlighting applicability for regional hubs
16 March 2026

Colombia

- Colombian Government establishes temporary taxes amid State of Economic Emergency
07 January 2026

Mexico

- Mexico Confirms New Import Tariffs Effective January 1, 2026
31 December 2025
- Amendments to the Customs Law for 2026
25 November 2025

United States

- US Customs and Border Protection announces 20 April 2026 rollout of CAPE process for Phase 1 entries to administer IEEPA duty refunds in ACE
10 April 2026
- US presidential proclamation modifies Section 232 tariffs on steel, aluminum, copper and their derivative products
03 April 2026
- US Section 232 proclamation imposes up to 100% tariffs on patented pharmaceuticals and active pharmaceutical ingredients
03 April 2026
- US Customs and Border Protection updates court on process to refund IEEPA duties; Phase 1 scope refined and progress milestones reported
02 April 2026
- US Customs and Border Protection details new CAPE process in ACE to administer IEEPA duty refunds; phased rollout planned
13 March 2026

- USTR initiates Section 301 investigations into 60 economies regarding imported goods produced with forced labor; comment period and hearings announced
13 March 2026
- US Trade Representative initiates Section 301 investigations into structural excess capacity; comment period and hearings announced
12 March 2026
- US Customs and Border Protection outlines potential refund and liquidation mechanics following court order on IEEPA duties
06 March 2026
- US Court of International Trade orders CBP to liquidate and reliquidate entries without IEEPA duties
05 March 2026
- US implements global 10% import tariff under Section 122 of the Trade Act of 1974
24 February 2026
- US Supreme Court rules IEEPA does not authorize presidents to impose tariffs
20 February 2026
- US Supreme Court strikes down IEEPA tariffs
20 February 2026
- US Section 232 proclamation imposes 25% tariff on certain semiconductors
15 January 2026
- US Court of International Trade clarifies refund pathway for IEEPA tariffs, denies preliminary injunction in IEEPA-related refund case
16 December 2025
- US announces new trade frameworks and expanded agricultural tariff exclusions
17 November 2025

Asia-Pacific

China

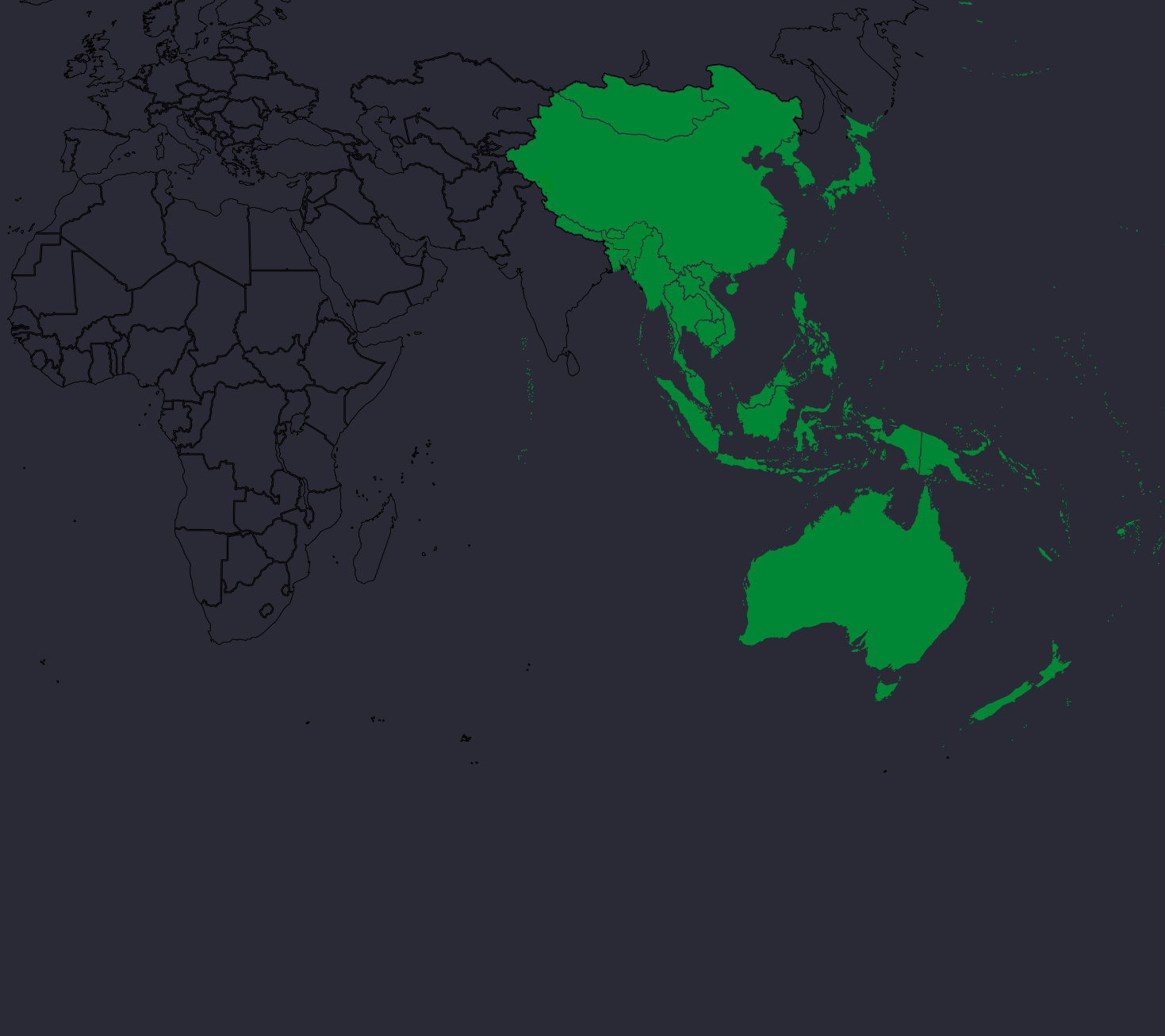
- US President announces new trade and economic deal with China and commitments to Republic of Korea
04 November 2025

New Zealand

- India-New Zealand FTA signed in April 2026, enabling zero-duty access for Indian exports to New Zealand
28 April 2026

Vietnam

- Customs & Global Trade Alert | January 2026 | Key changes to customs procedures effective from 1 February 2026
13 January 2026
- Customs & Global Trade Alert | January 2026 | New import requirements for used technology lines, equipment, machinery and tools in high-tech sector
05 January 2026



Europe, Middle East, India and Africa

Belgium

- Latest edition of EY Belgium's customs and excise update
04 November 2025

Ghana

- Ghana Court of Appeal decides on procedures for claiming VAT and corporate tax refunds
17 March 2026
- Ghana's Parliament enacts several indirect tax-related laws, effective 1 January 2026
12 January 2026

Gibraltar

- Gibraltar announces details of Transaction Tax on goods and changes to duty
13 February 2026

India

- Reserve Bank of India (RBI) issues the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026 (EXIM Guidelines)
24 March 2026
- Reciprocal tariffs announced by US government in April 2025, struck down by US Supreme Court
24 February 2026
- RBI issues Export and Import Regulations, 2026
21 January 2026

Italy

- Italy makes indirect tax changes through 2026 Italian Budget Law and publishes consolidated VAT code
09 January 2026
- Italy | VAT audit focus on year-end transfer pricing adjustments
15 December 2025

Liechtenstein

- USTR issues notice implementing new trade framework between the United States, Switzerland and Liechtenstein
18 December 2025

Netherlands

- Netherlands announces changes to non-EU VAT refund scheme as of 1 April 2026
24 March 2026
- Dutch Parliament receives government-solicited, EY-prepared report on VAT in the Digital Age (ViDA) e-invoicing and digital reporting
12 March 2026
- Sustainability and green taxes
19 January 2026

Turkiye

- Turkiye introduces new tax certification requirements for nondeductible VAT on certain import transactions
12 February 2026
- Turkiye removes simplified entries for B2C e-commerce imports
09 January 2026
- Turkiye revises Digital Service Tax rate for 2026 and 2027
06 January 2026

Saudi Arabia

- Saudi Arabia amends its integrated customs tariff schedule
10 December 2025
- Saudi Arabia to implement new excise tax method for sweetened beverages
03 December 2026

UAE

- UAE Ministry of Finance releases e-invoicing guidelines
25 February 2026



Additional resources

Additional resources



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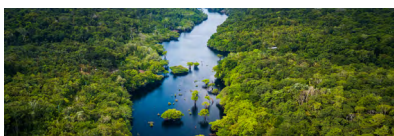
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Worldwide VAT, GST and Sales Tax Guide 2026

Outlining value-added tax (VAT), goods and services tax (GST) and sales tax systems in 153 jurisdictions, the 2026 edition of our annual reference book is now available to download as a pdf. The content is current as of 1 January 2026.

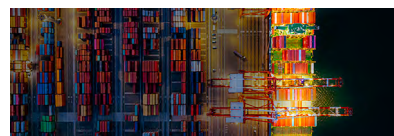
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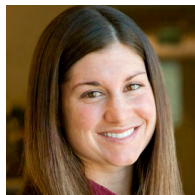
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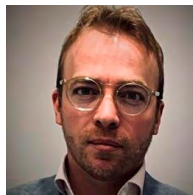
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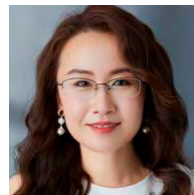
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