



EY TAX Flash

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Amendments to the Customs Law for 2026

On November 19, the Decree of Amendments to the Customs Law was published in the Official Daily Gazette, which will come into effect on January 1, except for the exceptions provided for in the transitional articles. Below, we present the amendments that we have identified as most relevant.

Implementation of Technological Systems for Customs Control

It is anticipated that, to obtain authorizations and/or concessions for importing to locations other than those authorized, or to operate a customs precinct or a strategic customs precinct ("RFE for its acronym in Spanish), interested parties must implement technological systems in their facilities that integrate inventory control, video surveillance, security, traceability, and real-time monitoring of goods, which must interoperate with the customs electronic system of the authority and allow continuous remote access to customs authorities.



In this regard, it is contemplated that customs authorities may enter into agreements with the Digital Transformation and Telecommunications Agency regarding information technology and data analysis.

Payment of Fees for Strategic Customs Precincts (RFE)

The exemption from the 5% fee on total income obtained from the provision of services derived from the corresponding authorization is eliminated. It is worth noting that this was already contemplated for companies authorized or granted concessions to provide handling, storage, and custody services for goods, extending to properties authorized as RFE's.

Abandonment of Goods

To reduce delays in abandonment processes, it is anticipated that in cases where transport documents do not clearly present the name and address of the recipient or consignee, the authority may notify via public postings, ensuring that relevant information is accessible, even when the recipient's data is not precise or complete.

Electronic Customs Operations File and Electronic Value Declaration

A new obligation is established to attach to the customs file the documents demonstrating that goods originating from countries with Free Trade Agreements with Mexico, which receive tariff benefits, were maintained under customs control by authorities of third countries in the case of indirect transit.

Additionally, to ensure that the information used for foreign trade is accurate and verifiable, and facilitates verification by customs authorities, the documents that must be included in the electronic file are specified.

In this sense, the following are included, by way of example and not limitation: digital tax invoices (CFDI), commercial invoices or equivalent documents, electronic payment transfers or letters of credit, transportation costs, insurance, and related services, contracts related to the transaction of the goods, documentation supporting the concepts that are added to the transaction value of imported goods, and any other document or record demonstrating the effective execution of the foreign trade operation.

Linked to the electronic file is the Electronic Value Declaration provided for in the General Rules of Foreign Trade, which will be mandatory starting December 9.

This declaration must be transmitted through the Digital Window (VUCEM), using the E2 format "Value Declaration," and must include corresponding information and documentation for each foreign trade operation.



It is important to mention that the Electronic Value Declaration will not be mandatory for companies in the automotive terminal and auto parts industry, as well as those registered as Authorized Economic Operators, regarding their temporary imports.

Customs Brokers

One of the most relevant aspects of the initiative is related to customs brokers, with various changes that increase the burden on their diligence and responsibility, which could lead to increased time and costs associated with customs operations, impacting the fluidity of foreign trade.

Among these changes, the following stand out:

a) Validity of the Customs Broker License

It is established that the customs broker license, as well as the authorization of the customs agency, will have a validity of twenty years, with the possibility of extension. In the past, there was no specified duration.

By transitional provision, the customs broker license that are in effect at the time the reform comes into force will have the mentioned twenty-year duration.

b) Joint Liability

Customs brokers are included as jointly responsible for the payment of foreign trade taxes and other contributions promoted by the customs agencies of which they are partners.

c) Triannual Certification

To promote specialization and ensure the competitiveness of customs brokers and agencies, as well as to reduce improper practices, it is anticipated that customs brokers must be certified every three years to maintain their active broker's license.

d) Elimination of Exclusions of Liability

Exclusions of direct liability for customs brokers are eliminated, meaning that brokers and customs agencies will now have broader and direct responsibility for the customs operations they perform. For example, they can no longer exclude their liability for inaccuracies or falsehoods in the data provided by importers or exporters.



e) Obligation to Report Regulatory Violations by Importers and Exporters

As a new obligation, customs brokers are required to inform customs authorities in writing if the foreign trade operation carried out by importers and exporters is contrary to the regulatory or non-binding criteria established by the Tax Administration Service.

Inventory Control

It is established that inventory control systems must not only be automated but also be permanent. This aims to ensure that the authority has uninterrupted access to these controls of importers and exporters during a review procedure, with the related implications.

Courier and Package Companies

The law incorporates the mechanism to authorize courier and package companies to carry out the corresponding foreign trade operations through a simplified procedure. It should be noted that this procedure was already provided for in the General Rules of Foreign Trade.

Certified Companies Registration

Additional requirements are established for tax authorities to grant registration as certified companies, including the Authorized Economic Operator modality.

Specifically, it is required that none of the partners of the applicant companies have been convicted of crimes punishable by imprisonment and that the companies do not have administrative sanctions related to the import or export of goods. However, the legislation does not define the scope of such administrative sanctions.

It is also anticipated that when the cancellation of an authorization results from tax crimes or the imposition of sanctions derived from violations related to the entry and exit of goods from the country, a new registration will not be allowed.

Temporary Importation for Return in the Same Condition

To improve customs control and prevent abuses in temporary importation, the period of stay in the country for vessels dedicated to passenger transport, cargo, commercial fishing, recreation, sports, and trailers temporarily imported by permanent residents abroad is reduced from 10 to 5 years, with the possibility of extension.



By transitional provision, it is anticipated that goods mentioned above that were temporarily imported prior to the entry into force of the reform will conclude their period under the terms provided when they were introduced into the country.

It is also anticipated that rules will define the requirements and conditions for the entry of goods under this regime, including requested extensions and goods that cannot be subject to this regime.

Transfer of Temporarily Imported Goods

It is established that in the transfers of temporarily imported goods by companies with IMMEX Programs, the parties involved must request, provide, and retain the information and documentation that supports the materiality of the operations. This process must be carried out from the moment the goods are designated for the temporary importation regime and continue until their transfer, including all information or documentation that proves the productive process to which the goods were subject to.

It is important to highlight that, according to the proposed reform in the Federal Tax Code, it will be considered a presumption of smuggling—punishable by imprisonment for 5 to 8 years—when goods that have entered the country temporarily are transferred through non-existent operations or simulated legal acts, with the aim of appearing to comply with the obligation of return.

Destruction and Permanent Damage of Goods in Temporary Regimes

While the principle is maintained that when goods are destroyed by accident, no foreign trade taxes or compensatory fees will be required, and residues must remain in the initial regime unless authorized for destruction or change of regime, it is specified that when temporarily imported goods suffer permanent damage that prevents them from fulfilling their function and renders them unusable, they may be considered as returned, in accordance with the procedure established by the authority through rules. It is clarified that "damaged goods" will not be considered those that have simply reached the end of their useful life according to their nature or characteristics.

This provides greater operational clarity to taxpayers facing disasters, damages, or losses not attributable to normal production processes, allowing for the regularization of temporarily imported goods that can no longer be returned for reasons beyond the importer's control.

Fiscal Deposit

It is established that goods destined for the fiscal deposit regime must arrive at the bonded warehouse within a maximum period of twenty calendar days from the conclusion of customs clearance.



If the goods do not arrive within this period without valid justification, such as force majeure or fortuitous events, it will be mandatory to change the customs regime to definitive importation and pay the corresponding contributions. Additionally, the change of regime or transfer of goods will only proceed when they have effectively arrived at the warehouse within the established period.

Functions of Customs Authorities

It is anticipated that to determine the nature, characteristics, tariff classification, commercial identification number, origin, and value of imported and exported goods, authorities may request an opinion from the customs broker, the customs agency, or the specialized authority in the matter according to the goods in question.

Likewise, for the exercise of their functions, customs authorities may rely on systems, technological equipment, video recording equipment, or any other available means or service to facilitate their control, surveillance, and management functions related to customs operations.

Precautionary Seizure of Goods

An additional cause for precautionary seizure is established for temporarily imported goods that do not go to the registered addresses or those declared in the customs declarations or cannot be located at those addresses.

Additionally, non-compliance with Official Mexican Standards regarding labeling and commercial information will also lead to precautionary seizure.

Fines

Certain penalties are substantially increased. Fines equivalent to 250% to 300% of the commercial value of the goods are now established when, for example, companies with IMMEX Programs temporarily import unauthorized goods in their program; when compliance with non-tariff regulations and restrictions is not demonstrated, or when the name, designation, or business name of the foreign supplier is false or nonexistent, or cannot be located at the indicated address.

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