



EY TAX Flash

September 17, 2025



Economic Package 2026

Initiative for amendments to the Customs Law and the General Import and Export Tax Law for 2026

Recently, the Federal Executive presented to the Congress the initiative for reforms to, among other regulations, the Customs Law and the General Import and Export Tax Law.

Below, we present the proposed amendments that we identify as most relevant.

Customs Law

According to the statement of reasons, the main point of the Executive in proposing the reform is to improve, strengthen, and modernize Mexican customs legislation in order to fight tax evasion and avoidance, as well as to close the doors to undervaluation and smuggling. It also seeks to improve competitiveness and ensure the legality of foreign trade operations through a series of mechanisms and strategic reforms that include the modernization of customs and more rigorous control by customs authorities.



Implementation of technological systems for customs control

It is anticipated that, to obtain authorizations and/or concessions for importing at locations other than those authorized, for operating a customs precinct or a strategic bonded warehouse, 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 in matters of information technology and information technologies, for management in those areas or for data analysis.

Payment of the fee for strategic customs facilities

The exemption from the payment of the 5% fee on the 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 authorized or concessioned companies providing handling, storage, and custody services for goods, extending to properties authorized as strategic bonded warehouses.

Abandonment of goods

In order 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 through public postings, ensuring that relevant information is accessible, even when the recipient's data is not precise or complete.

Electronic file of customs operations

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

In addition, 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, it includes, in a non-exhaustive manner: 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 that demonstrates the effective execution of the foreign trade operation.



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 an increase in the 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 License

It is established that the customs broker license, as well as the customs agency authorization, will have a validity of ten years, with the possibility of extension. In the past, there was no time limit regarding this.

By transitional provision, it is anticipated that licenses in effect at the time the reform comes into force will have the mentioned ten-year validity.

b) Joint liability

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

c) Biannual certification

In order to promote specialization and ensure the competitiveness of customs brokers and agencies, as well as to combat improper practices, it is anticipated that customs agents must be certified every two years to maintain their active license.

d) Elimination of exclusions of liability

Exclusions of direct liability for customs brokers are eliminated, which implies that brokers and customs agencies will now have broader and direct responsibility in the customs operations they carry out. Thus, for example, they can no longer exclude their liability for the inaccuracy or falseness of 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 non-binding regulatory 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 seeks to ensure that the authority has uninterrupted access to these controls of importers and exporters, with the related implications.

Courier and parcel companies

The mechanism for authorizing courier and parcel companies to carry out the corresponding foreign trade operations through a simplified procedure is incorporated into the Law. It should be noted that this procedure was already provided for in the General Foreign Trade Rules.

Certified Company 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 that warrant 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 anticipated that when the cancellation of an authorization results from tax crimes or from 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

In order 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 RVs 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 those 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, through rules, the requirements and conditions for the entry of goods under this regime will be defined, including the requested extensions and the 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 certifies the production 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 as a assumption of smuggling –with prison sentences of 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 to return them.

Fiscal deposit

It is established that goods destined for the fiscal deposit regime must arrive at the general deposit 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 a valid justification, such as force majeure or fortuitous event, it will be mandatory to change the customs regime to definitive importation and pay the corresponding contributions. Furthermore, the change of regime or transfer of goods will only proceed when they have effectively arrived at the warehouse within the established period.

Competency of customs authorities

It is anticipated that, to determine the nature, characteristics, tariff classification, commercial identification number classification, 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 powers, 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

It is established as an additional cause for precautionary seizure when it comes to temporarily imported goods that do not arrive to the registered addresses, or those declared in customs declarations, or cannot be located at those addresses.

Fines

Certain sanctions are substantially increased. Now fines equivalent to 250 to 300% of the commercial value of the goods are 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, denomination, or corporate name of the foreign supplier is false or non-existent, or cannot be located at the indicated address.



General Import and Export Tax Law

According to the statement of reasons, the objective of the proposed tariff increases is to establish a more robust tariff framework that promotes national production and reduces dependence on foreign inputs.

Thus, increases in tariffs on a wide range of goods are proposed, especially in strategic sectors such as the automotive, textile, plastics, household appliances, and others. This increase seeks to encourage local production and protect the national industry from unfair practices in international trade.

It is anticipated that these increases will have a significant impact on foreign trade operations, especially for those companies that depend on imported inputs. Companies will need to evaluate their supply chains and consider the possibility of restructuring their operations to adapt to this new tariff framework.

Finally, it is important to highlight that these changes will not affect goods originating from countries with which Mexico has free trade agreements. These will continue to receive the preferential tariff treatment established in those agreements, allowing companies that import products from these countries to maintain their competitive costs.

For more information on this topic, please do not hesitate to contact our team of professionals:

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