



EY TAX Flash

December 31, 2025



Shape the future
with confidence

Mexico Confirms New Import Tariffs Effective January 1, 2026

Background

On December 29, Mexico published a Decree in its Official Gazette announcing changes to certain import duty rates applicable under the Mexican tariff schedule.

The publication formally confirms that a new tariff framework takes effect on January 1, 2026. No general transitional provisions were included; therefore, the new rates apply to all relevant import transactions as of that date.

These measures may have a material impact on costs, cash flow, and compliance, particularly for companies with ongoing cross-border operations, including those operating under Mexico's temporary import programs for export, commonly referred to as *maquiladora* structures.



General scope of the reform

Under the Decree, import duty rates are increased for a defined list of tariff classifications.

The new rates do not apply to goods that qualify as originating under Mexico's free trade agreements. To benefit from preferential treatment, importers must have a valid proof of origin and correctly declare the preference in the customs entry, including the applicable identifier.

If these requirements are not met, imports will be subject to the standard import duty rates, including the newly increased tariffs. As a result, internal controls and documentation supporting origin claims become increasingly important.

It is also worth noting that a transitional provision allows the Ministry of Economy to introduce specific legal mechanisms for imports from countries with which Mexico does not have a free trade agreement. This may allow, for example, the creation of import quotas subject to preferential tariff treatment.

Considerations for temporary import operations (IMMEX and Strategic Bonded Warehouses)

For temporary imports carried out under Mexico's IMMEX program¹, the ability to defer payment of import duties remains available under the existing regulatory framework, although the deferral would apply to the new tariff rates.

A similar duty-deferral treatment applies to Recintos Fiscalizados Estratégicos (Strategic Bonded Warehouses), a special customs regime that allows goods to be introduced into authorized facilities in Mexico for storage, manufacturing, or logistics activities under a suspended duty and tax regime, until the goods are either exported or released into the domestic market.

Importantly, duty deferral under these programs is not an unconditional exemption. It is subject to limitations arising from free trade agreements, particularly those related to the origin of raw materials and the export destination of finished goods.

In certain situations, the increased tariffs could become payable, including:

- Exports to specific markets (for example, the USMCA region).
- Conversion of goods from temporary to permanent import status by IMMEX companies.
- Withdrawal of goods from Strategic Bonded Warehouses for entry into the Mexican market.
- Regularization or normalization processes.

¹ The IMMEX is a government program that allows companies (commonly known internationally as maquiladoras) to temporarily import goods for manufacturing or assembly with duty deferral.



Tariff increases may also affect virtual transfer transactions differently, depending on the type of transfer:

- **Virtual transfers between IMMEX companies (V1).**
The receiving IMMEX entity may continue to defer import duties; however, duties may ultimately become payable at a later stage, for example, when goods are incorporated into finished products exported to markets subject to duty-relief limitations under trade agreements (e.g. per Article 2.5 of USMCA), or when goods are transferred to permanent import status. In these cases, higher tariffs may increase future duty exposure.
- **Virtual transfers from IMMEX companies to non-IMMEX companies (V5).**
Import duties are payable immediately at the time of the virtual transfer. As a result, any tariff increase will have an immediate cash-flow impact.

While these treatments already existed, the higher tariff rates may significantly amplify the impact, including products that were previously subject to a zero-duty rate.

PROSEC and Rule Eight

The Decree does not eliminate existing tariff-reduction mechanisms, such as PROSEC or Rule Eight. However, these mechanisms continue to apply only within their defined scope.

Specifically:

- PROSEC preferential rates remain available solely to manufacturing companies, provided that:
 - The imported goods fall within the scope of the relevant PROSEC sector authorization.
 - The goods are used in the production of items also covered by the applicable program.
- Rule Eight remains available, provided companies maintain valid permits or obtain the required authorizations in accordance with applicable procedures.

These mechanisms should be viewed as targeted incentives for manufacturing activities, rather than broad exemptions from the new tariff rates.

Indirect impacts on VAT and compliance

Beyond import duties, the revised tariff framework may also generate indirect effects, including:

- Increases in the VAT taxable base on import transactions.
- Higher VAT credits recorded under Mexico's VAT certification or guarantee schemes for temporary imports.
- Increased audit and compliance exposure in cases involving non-compliance with returns, regime changes, or regularization.



In light of these changes, we recommend a comprehensive review of foreign trade operations, with particular focus on:

1. Confirming the accuracy of tariff classification.
2. Reviewing customs valuation to ensure declared values properly reflect underlying transactions.
3. Validating the consistency and sufficiency of proofs of origin used to claim preferential treatment.

Assessing the use of duty-relief mechanisms such as PROSEC and Rule Eight, ensuring strict compliance with applicable requirements.

For further information, please contact our trade and customs professionals:

Rocío Mejía
rocio.mejia@mx.ey.com

Roberto Chapa
roberto.chapa@mx.ey.com

Karla Cárdenas
karla.cardenas@mx.ey.com

Jorge Nacif
jorge.nacif@mx.ey.com

Carla Pacheco
carla.p.pacheco@mx.ey.com

Alejandra Mendoza
alejandra.mendoza@mx.ey.com

Sirenia Villarreal
sirenia.villarreal@mx.ey.com

EY | Construyendo un mejor mundo de negocios

EY existe para construir un mejor mundo de negocios, ayudando a crear valor a largo plazo para sus clientes, su gente y la sociedad en general, así como también para construir confianza en los mercados de capitales.

Por medio de datos y tecnología, los equipos diversos e incluyentes de EY, ubicados en más de 150 países, brindan confianza a través de la auditoría y ayudan a los clientes a crecer, transformarse y operar.

El enfoque multidisciplinario en auditoría, consultoría, legal, estrategia, impuestos y transacciones, busca que los equipos de EY puedan hacer mejores preguntas para encontrar nuevas respuestas a los asuntos complejos que actualmente enfrenta nuestro mundo. Para mayor información visite www.ey.com/mx

EY se refiere a la organización global de firmas miembro conocida como EY Global Limited, en la que cada una de ellas actúa como una entidad legal separada. EY Global Limited no provee servicios a clientes. Este boletín ha sido preparado cuidadosamente por los profesionales de EY, contiene comentarios de carácter general sobre la aplicación de las normas fiscales, sin que en ningún momento, deba considerarse como asesoría profesional sobre el caso concreto. Por tal motivo, no se recomienda tomar medidas basadas en dicha información sin que exista la debida asesoría profesional previa. Asimismo, aunque procuramos brindarle información veraz y oportuna, no garantizamos que la contenida en este documento sea vigente y correcta al momento que se reciba o consulte, o que continuará siendo válida en el futuro; por lo que EY no se responsabiliza de eventuales errores o inexactitudes que este documento pudiera contener. Derechos reservados en trámite.