

Mexico: Decree Published Amending, Adding, and Repealing Various Provisions of the Customs Law

December 2025

The Amendment to the Customs Law, published on November 19, 2025, and effective mainly as of January 1, 2026, introduces significant changes to strengthen control and oversight of foreign trade. Key highlights include full digitalization of customs processes, increased documentary and technological obligations, and greater responsibilities for customs brokers, bonded warehouses, and companies.

On November 19, 2025, the Federal Official Gazette (DOF) published the **Decree amending, adding, and repealing various provisions of the Customs Law** (the Customs Law Amendment or “CL Amendment”).

The CL Amendment will take effect on January 1, 2026, with specific exceptions related to deposits in customs guarantee accounts, time limits for temporary import of goods to be returned abroad in the same condition, and the creation of the advisory council. These exceptions will become effective between 1 and 3 months after publication.

Additionally, transitional provisions require the Federal Executive to amend the Customs Law Regulations within 120 calendar days following publication, no later than March 19, 2026.

The CL Amendment modifies, adds, and repeals more than 100 articles of the Customs Law, with the main changes summarized below:

i. Digitalization and Technological Control

Full digitalization with interoperable systems, real-time monitoring, mandatory video surveillance, complete traceability, and electronic files. Boosting thereof a mandatory use of electronic systems for goods control, accessible to tax and customs authorities.

Following this idea, customs authorities will enter agreements with the Digital Transformation and Telecommunications Agency for IT management and data analysis.

ii. Customs File

With the present Amendment, the obligation of importers will be broadened, importers must maintain electronic files containing information and documentation proving resources used for operations, including:

- Electronic Tax Invoices (CFDI).
- Commercial invoices or equivalent documents.
- Payment transfers or letters of credit.
- Transportation, insurance, and related expenses.
- Contracts for each transaction.
- Documents proving transaction value and traceability.
- Evidence of actual execution of operations.

iii. Bonded Warehouses and Authorizations

Efforts are being made to strengthen customs control by expanding the obligation to guarantee the payment of duties through deposits in customs guarantee accounts for goods intended for handling, storage, custody, display, sale, or distribution.

Goods subject to the bonded warehouse regime must arrive at the general warehouse within a maximum period of 20 calendar days, except in cases of force majeure.

New obligations are also established for bonded and strategic facilities, including: interoperable technological infrastructure, mandatory video surveillance and real-time monitoring, and automated inventory control.

Finally, the deadline for reporting surpluses or shortages of goods in general warehouses has been modified.

iv. Customs Brokers and Agencies

Liability exclusions were eliminated, reinforcing the obligation of customs brokers and agencies to ensure regulatory compliance. In addition, they must be certified every two years to remain up to date, with a maximum period of three years to obtain the required certification.

Licenses will be valid for 20 years, with the possibility of periodic renewal for equal terms, applicable to both new and existing licenses.

New grounds for cancellation are introduced, including:

- Handling of prohibited goods.
- Repeated suspensions.
- Convictions for tax-related crimes or crimes involving imprisonment.

Furthermore, brokers and agencies are required to verify that users requesting foreign trade operations are fully identified, have the necessary infrastructure, and are current with their tax, customs, and foreign trade obligations.

To this end, they must compile and maintain a file with supporting information and documents, ensuring they align with the operations carried out, and make it available to the customs authority upon request. They must also notify the customs authority in writing if an operation contradicts the binding or non-binding criteria established by the Tax Administration Service (SAT).

Finally, it is important to note that a patent will expire if not used within a six-month period, requiring at least ten operations during that time. The Amendment promotes massive digitalization of processes and the creation of specialized patents aimed at enhancing customs operations.

v. Customs Council

The Customs Council was created as a consultative and decision-making body responsible for ruling on the granting, suspension, cancellation, or termination of patents, as well as the disqualification of customs brokers.

It may also request the Ministry of Finance and Public Credit (SHCP) to initiate procedures for the suspension, cancellation, or termination of a license, as well as for the disqualification of a customs broker or the authorization, disqualification, and cancellation of a customs agency.

The Council will be composed of representatives from:

- SHCP, which will preside over it.
- SAT.
- National Customs Agency (ANAM).
- Anti-Corruption and Good Governance Ministry.

vi. Courier and Messaging

It is redefined as a simplified procedure, incorporating new obligations for taxpayers, including:

- Requesting authorization to carry out customs clearance under this procedure.
- Implementing a risk analysis system that allows evaluation and ensures compliance, while maintaining documentation and information related to the value, description, nature, and origin of the goods.
- Providing customs authorities with access to this system.

Authorization may be granted for a period of up to two years, which may be extended for an equal term upon prior request.

Duties will be determined using an integrated factor, which will be published by the SHCP. This factor will consider VAT, the Customs Processing Fee (DTA), and the highest tariff in the corresponding chapter, and potentially a differentiated factor by sector.

vii. ANAM Faculties.

A reinforcement is implemented in the transfer of faculties previously held by the SAT, now delegated to ANAM.

viii. Penalties and Fines

New sanctions and fines are implemented, including:

- a. **Non-compliance with Mexican Official Standards (NOMs):** Failure to comply with commercial information standards will be considered grounds for precautionary seizure, instead of mere retention of goods.

- b. **Electronic Value Certificates (COVEs):** Fines increase ranging from \$53,500.00 to \$106,970.00 for infractions related to the obligation to transmit information regarding the value of goods and other data related to their commercialization.
- c. **Temporary imports:** Goods will be seized if they are not directed to registered or declared addresses, or if they cannot be located at those addresses.
- d. **Licenses and authorizations:** Customs broker licenses and authorizations will be suspended or canceled for various specific causes.
- e. **Customs brokers:** New fines will apply for failure to comply with their obligations.
- f. **Significant increases of 250% to 300%:** In fines applicable to omission of duties or incorrect determination of the commercial value of goods.
- g. **Goods transferred to Federal Treasury ownership:** It is specified that when this occurs, the importer, owner, or possessor of the goods must make them available to the customs authority at the date, time, and place indicated by that authority.

ix. **Guarantees and customs accounts**

New rules are implemented for deposits, letters of credit, cancellation, and recovery of guarantees, in addition to adjustments to their terms and procedures.

It now will be possible to guarantee contributions and compensatory duties through letters of credit, which will be subject to the same provisions set forth in the Customs Law for customs guarantee accounts.

x. **Company certification scheme, Authorized Economic Operator (AEO) modality**

The requirements for participating in the scheme are reinforced, including that partners and legal representatives must not have convictions for crimes involving corporal punishment.

Likewise, companies must not be subject to sanctions in foreign trade operations that affect their credibility and reliability.

Finally, if registration is canceled due to crimes or tax violations, it will not be possible to rejoin the scheme.

xi. **Other related Amendments**

It is essential to highlight the importance of analyzing this reform in conjunction with the [amendments recently published on November 7, 2025, in the Federal Official Gazette](#), mainly the Value Added Tax Law ("LIVA"), included in the Federal Revenue Law for Fiscal Year 2026; the Special Tax on Products and Services Law ("LIEPS"); and the Federal Tax Code ("CFF").

These provisions, added to the amendment previously examined, incorporate substantial changes that will directly impact operations related to foreign trade, as they also require greater fiscal control, document traceability, and technological compliance at each stage of the customs process.

With regard to the LIVA, the reform reinforces the requirement of materiality in transactions, linking the issuance of the CFDI to the economic reality of the transaction. This means that companies must ensure that tax receipts match the data declared in customs declarations and contracts, avoiding inconsistencies that could lead to audits or loss of tax credits.

Meanwhile, the LIEPS introduces significant adjustments to sensitive products such as fuels, flavored beverages, video games, and tobacco, increasing fees and expanding the list of taxable goods.

This change requires companies who import these products to implement stricter controls in bonded warehouses and guarantee the timely payment of taxes, taking into account the published modifications.

The technological traceability required by the Customs Law becomes a key mechanism for preventing illegal practices and ensuring compliance with the IEPS, which increases the operational and financial responsibility of foreign trade actors.

The amendment of the CFF, which applies in addition to the provisions of the Customs Law, reinforces comprehensive oversight through new grounds for restricting the Digital Seal Certificate, stricter controls on the cancellation of CFDI, and expanded powers for electronic audits.

The loss of digital seals can cause the dispatch of goods to come to a standstill and generate significant operational risks, which is why consistency between customs declarations, CFDI, and accounting records becomes an essential requirement to avoid penalties and ensure business continuity.

In addition, the authority incorporates technological tools such as photographs, videos, and audio recordings in home visits and physical verifications, strengthening control over the legality of operations and empowering the authority to request, during the exercise of its verification powers, reports, data, documents, accounting records, and economic and financial information in the order, methodology, and characteristics that allow for the correlation of the taxpayer's operations and acts or activities and facilitate their review.

Additionally, the CFF will now establish the obligation to guarantee the tax interest when filing an administrative appeal and during its processing, in addition to modifying the order of the means to guarantee the tax interest, giving preference to the deposit slip with the Banco del Bienestar (Welfare Bank) and a letter of credit.

Faced with this scenario, it is recommended that companies carefully assess their tax situation before challenging determinations, defining the most appropriate option among the available means of guarantee to mitigate the implications that the new reforms could have on foreign trade operations.

Our Foreign Trade and Customs team is at your disposal for any questions regarding the implementation of these reforms, as well as recommendations and preventive audits in order to comply with the new obligations applicable to your operations.

Contact our professionals



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