

Second Resolution of Amendments to the General Foreign Trade Rules for 2026 and Annexes 1, 2 and 22

Mexico City, September 25, 2026

On September 22, 2026, the "Second Resolution of Amendments to the General Foreign Trade Rules for 2026 and Annexes 1, 2 and 22" was published in the Federal Official Gazette.

Below is a brief overview of the amendments that we consider most relevant.

Electronic Value Declaration

The Resolution confirms the provisions previously included in the Third Anticipated Version of the Amendments to the General Foreign Trade Rules, published on the Tax Administration Service ("SAT") website, establishing that, as of October 1, 2026, the Electronic Value Declaration must be transmitted through the Foreign Trade Digital Portal ("VUTCE").

As a transitional relief measure, until December 31, 2026, it will not be necessary to transmit the documentation referred to in Article 81, Sections II, III, and IV, of the Customs Law Regulation (*i.e.*, transportation documents such as bills of lading, packing lists, or air waybills; documentation evidencing the origin and, when applicable, the provenance of the goods; and customs account guarantees), provided that such documentation is transmitted by the customs broker as an attachment to the corresponding customs entries.

Another relevant amendment is the incorporation of Form E15, "Information on Agreements Associated with the Value Declaration". Rather than being required to transmit complete copies of the agreements, importers may elect to submit Form E15 containing certain general information regarding the agreements related to the transaction, including: (a) reference number, if any; (b) execution date; (c) name or corporate name of the parties; (d) purpose of the agreement; (e) type of agreement, whether for the provision of services, sale of goods, or otherwise; (f) consideration; (g) amount of consideration; (h) payment method; (i) payment terms; (j) currency; and (k) term.

Form E15 must also include a statement, under penalty of perjury, confirming that the information provided is true and corresponds to the agreements related to the transaction. The form must be submitted through VUTCE together with the corresponding Value Declaration and may be transmitted under this transitional mechanism until December 31, 2026.

Customs Brokers' Client Files

Rule 1.4.14 establishes a list of documents and information that customs brokers must collect and retain for each of their importer and exporter clients. The amendment adds the requirement to include in each client file a statement confirming that the customs broker verified that its clients are not included in certain lists referred to in Articles 49 Bis, Section X; 69, except for Section VI; 69-B, fourth paragraph; or 69-B Bis of the Federal Tax Code.

Additionally, client files must be updated every three years or whenever there are changes to the client's information.

Procedure to Reactivate Customs Operations

A procedure is established for customs brokers and importers whose operations have been suspended due to errors related to Commercial Identification Numbers ("NICO") to request the lifting of such suspension by complying with Procedure Form 20/LA, "Request to Lift the Suspension to Operate in the Automated Customs System for the Clearance of Goods", contained in Annex 2 of the General Foreign Trade Rules. The customs authority will have a maximum period of five days to issue its resolution.

Samples and Sample Collections

The importation of up to two kilograms per product classified under the tariff classifications and NICO codes provided in Section 8 TER of Annex 2.2.1 of the Rules and Criteria issued by the Ministry of Economy is permitted when the purpose of the importation is to obtain an Attestation Report or Compliance Report. To benefit from this provision, a statement under penalty of perjury specifying the intended use of the sample must be attached to the customs entry.

Labeling

Adjustments are made to the procedure applicable when required commercial information is omitted or inaccurate. Importers may demonstrate compliance with the applicable Mexican Official Standard within 30 days following notification of the corresponding official report and pay a reduced fine ranging from 2% to 10% of the commercial value of the goods.

Bonded Warehouse Notices

The procedures applicable to the donation of goods to the Federal Treasury are updated by adding a specific procedure form that must be filed. Additionally, the procedures applicable when goods covered by an Electronic Quota Certificate fail to arrive at the bonded warehouse due to force majeure or unforeseeable circumstances are updated. In such cases, the warehouse must file the corresponding notice in accordance with Procedure Form 144/LA. If the notice is not filed by the following business day, or if the authorities determine that the force majeure or unforeseeable circumstances have not been sufficiently demonstrated, the warehouse will be unable to continue issuing Electronic Quota Certificates until the applicable duties and taxes related to the shipment that failed to arrive have been paid.

Registration of Transportation Companies

With respect to the registration of transportation companies granted by the General Directorate of Customs Modernization, Equipment and Infrastructure, the permitted activities are expanded to include the transit of goods, the transportation of goods intended for the Strategic Bonded Warehouse regime, and the withdrawal from such regime. These activities are in addition to those already authorized, including land cargo consolidation services under the internal transit customs regime.

Company Certification – Trading and Importing Company, Authorized Economic Operator and Certified Business Partner

When, as a result of an inspection visit conducted in connection with an application for registration under the Trading and Importing Company, Authorized Economic Operator ("AEO") or Certified Business Partner certification modalities, the authority identifies non-compliance with minimum security standards, the applicant may remedy such non-compliance before the corresponding resolution is issued.

The applicant will have three months, counted from notification of the identified non-compliance, to remedy the deficiencies. Once remedied, the applicant must notify the General Administration of Foreign Trade Audits ("AGACE") within 20 days from the date on which the deficiencies were corrected.

If inconsistencies remain, the authority will issue a request requiring the applicant to correct them within a period not exceeding 20 days. If the authority ultimately determines that the

applicant does not comply with the applicable requirements, a new application may be filed after six months from the date on which the resolution was issued.

New Obligation for Companies Registered under the Company Certification Scheme

Companies that receive observations regarding minimum security standards as a result of any compliance supervision inspection must notify AGACE once such observations have been remedied.

The Resolution entered into force on September 23, 2026. The Transitory Articles established that the provisions previously published in advance on the SAT website became effective as of the date of their publication on such website.

The official publication is available at the following link:
https://dof.gob.mx/nota_detalle.php?codigo=5799243&fecha=22/09/2026#gsc.tab=0

For further information regarding the contents of this update, please contact the specialists in our Customs & International Trade practice.

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