

Reform – Tax Liability Guarantee

Mexico City, April 8, 2026

New Reform Initiative

On March 19, 2026, the Federal Executive’s initiative to amend Article 141 of the Federal Tax Code was published in the Parliamentary Gazette of the Chamber of Deputies.

The proposal seeks to remove the mandatory order of priority, thereby granting taxpayers flexibility to choose the type of guarantee that best suits their particular circumstances.

In accordance with the transitory provisions of the bill:

1. The decree shall enter into force on the day following its publication in the Federal Official Gazette (*Diario Oficial de la Federación*, “DOF”).
2. Taxpayers involved in tax guarantee procedures initiated between January 1, 2026, and the entry into force of the decree may elect to be governed by the amended Article 141, provided that they expressly submit such request within 30 calendar days following its entry into force.

Legislative Process

On March 25, 2026, the plenary of the Chamber of Deputies approved, both in general and particular, the bill amending Article 141 of the Federal Tax Code. It was sent to the Senate for its analysis, discussion, and eventual approval.

Subsequently, the Senate’s Joint Committees on Finance and Public Credit and Legislative Studies approved the bill and submitted it to the Senate’s governing body for inclusion on the plenary agenda.

On April 7, 2026, the Senate approved the bill, which has been forwarded to the President for enactment and subsequent publication in the DOF.



Key Implications

This amendment introduces greater flexibility in the mechanisms available to secure tax liabilities by removing the previously mandated order of priority.

From a practical standpoint, the amendment will:

- Allow taxpayers to choose the most appropriate type of guarantee based on their financial position and operational needs.
- Provide increased flexibility in administrative and litigation proceedings.

Close attention should be given to the way tax authorities implement this amendment, particularly regarding the criteria for accepting the various forms of guarantee.

Additionally, taxpayers who have already provided a guarantee under the current order of priority may request, within 30 days following the amendment's entry into force, to apply the new provision and adjust their guarantee accordingly.

Follow-Up

We will continue to closely monitor the enactment and entry into force of this amendment to Article 141 of the Federal Tax Code, as it represents a significant shift in the framework governing how taxpayers guarantee their actual and potential tax liabilities.

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