CREEL GARCÍA-CUÉLLAR AIZA Y ENRÍQUEZ

2026 AMENDMENT TO ARTICLE 141 OF THE FEDERAL TAX CODE

On April 9, 2026, the Decree amending Article 141 of the Federal Tax Code ("FTC") was published in the Federal Official Gazette ("DOF" per its acronym in Spanish).

It is important to recall that Article 141 of the FTC, in effect since January 1, 2026, established a mandatory order of preference for securing the fiscal interest. This order placed the deposit certificate as the first guarantee modality, up to the maximum amount of the taxpayers' economic capacity; in case of being insufficient, it had to be combined with other guarantee modalities in the order set forth in the FTC (standby letter of credit; pledge or mortgage; surety bond; joint liability; and administrative seizure).

The amendment to Article 141 of the FTC reinstates the free choice of guarantee means as a default rule. This means that taxpayers will once again be able to choose the means that best suits their financial and economic circumstances, without being subject to the mandatory order of preference previously described, or having to demonstrate their economic capacity.

It is important to note that the obligation to guarantee the fiscal interest from the administrative appeal stage remains in place.

The amendment will enter into force on the day following its publication in the DOF. Pursuant to the Second transitional article of the Decree, taxpayers who have initiated guarantee procedures or posted guarantees between January 1 and April 9, 2026, may request the application of the new regime by filing an express request before the enforcing authority within thirty calendar days following the effective date of the Decree. In the case of guarantees already posted, the substitution will not interrupt the suspension of the administrative enforcement proceedings, nor will it trigger additional requirements.

The comments herein are for informational purposes only and should not be relied upon for specific cases, as they reflect a conceptual analysis of the provision and its impact must be assessed on a case-by-case basis.

For more information, please contact our partners **Omar Zuñiga, Jorge Correa, Eduardo Brandt, Luis Salinas and Andrés Noel Sánchez.**

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