CREEL GARCÍA-CUÉLLAR AIZA Y ENRÍQUEZ

DECREE AMENDING AND SUPPLEMENTING VARIOUS PROVISIONS OF THE CUSTOMS LAW

On October 23, 2026, the Decree amending and supplementing various provisions of the Customs Law was published in the Federal Official Gazette ("DOF", by its Spanish acronym).

The main amendments are as follows:

1. Precautionary Seizure of Goods

The exception to precautionary seizure applicable to goods subject to the estimated prices scheme is eliminated where a customs guarantee account has been provided.

2. Elimination of the Threshold for Precautionary Seizure

The current 50% threshold applicable to precautionary seizure arising from discrepancies between the declared value and the transaction value of identical or similar goods is eliminated.

3. Substitution of Precautionary Seizure

The possibility of substituting a precautionary seizure through a cash deposit or a customs guarantee account remains available for goods not subject to the estimated prices scheme in the following cases:

a. When the value declared in the customs entry (*pedimento*) is less than 20% below the transaction value of identical or similar goods, the substitution of the precautionary seizure may be requested through a cash deposit or a customs guarantee account.

a. When the value declared in the customs entry (*pedimento*) is 20% or more below the transaction value of identical or similar goods, the substitution of the precautionary seizure may be requested through a cash deposit.

4. Initiation of Audit Powers

The customs authorities would initiate the exercise of their audit powers whenever the declared value of the goods is lower than the transaction value of identical or similar goods.

5. Release of Guarantee

In the event of a favorable resolution in a customs administrative proceeding, the guarantee or deposit provided will be released or, where applicable, the amounts paid will be refunded.

6. Customs Regime

The value-difference threshold giving rise to a presumption of infringement is reduced from 50% to 20% for goods entered under a customs regime that allows duties and taxes to be determined without immediate payment.

7. Hydrocarbons and Petroleum Products

New penalties are introduced for transactions involving hydrocarbons and petroleum products, consisting of fines ranging from 50% to 100% of the commercial value of the goods.

These amendments will become effective on January 1, 2027.

The foregoing provisions will apply to goods and in accordance with the procedures established by the competent customs authorities through general rules to be published in the DOF no later than December 31, 2026.

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