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SECOND AMENDMENTS TO THE GENERAL FOREIGN TRADE RULES FOR 2026 (SAT)

On September 22, 2026, the Second Amendments to the 2026 General Foreign Trade Rules (RGCE, by its Spanish acronym), were published in the Federal Official Gazette (DOF, by its Spanish acronym).

The main changes focus on:

1. **New Procedure to Lift SEA Suspensions Due to Incorrect NICO Classification**
   A new procedure has been introduced allowing importers and customs brokers to request the removal of a suspension from the Electronic Customs System (SEA, by its Spanish acronym) resulting from an incorrect Commercial Identification Number (NICO, by its Spanish acronym) declaration.

2. **Enhanced Due Diligence Obligations for Customs Brokers**
   Customs brokers and customs agencies must now include in their client files a statement confirming that the client is not listed under Articles 49 Bis, section X, 69, 69-B, fourth paragraph, and 69-B Bis of the Federal Tax Code (CFF, by its Spanish acronym). Client files must also be updated every three years, or whenever relevant information changes.

3. **Importation of Samples for Compliance Testing**
   A new provision allows the importation of up to two kilograms of certain products as samples to obtain Compliance Reports or Attestation Reports required by the Ministry of Economy for specifically regulated products.

4. **Significant Changes to Customs Valuation Documentation**
   One of the most important developments is the creation of Form E15 "Information on Contracts Associated with the Customs Valuation Declaration." Importers will now be required to provide general information regarding contracts related to the import transaction, including parties, purpose, consideration, payment terms, and duration.

   Additionally, transitional measures related to the electronic transmission of valuation documentation have been extended through different deadlines.

   Until September 30, 2026, importers may comply with the declaration of the customs value of the goods.

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Until December 31, 2026, it will not be necessary to transmit documentation under Article 81, sections II, III, and IV of the Customs Law Regulations, and importers may opt to transmit Form E15 with general contract information.

5. IVA-IEPS Certification, AEO and Certified Business Partner Programs

The amendments significantly expand the documentation required for obtaining and renewing foreign trade certifications. New requirements include detailed information concerning:

- Employees registered with the Mexican Social Security Institute (IMSS, by its Spanish acronym).

The amendments also provide applicants with up to three months to correct security-related findings identified during an inspection before a final resolution is issued.

Once the deficiencies are corrected, applicants must notify the General Administration of Foreign Trade Audit (AGACE, by its Spanish acronym) within 20 days. If the information submitted is incomplete, the authority will grant an additional 20-day period to remedy the deficiencies. If the applicant fails to correct the findings, a new application may only be submitted after six months.

Additionally, Rule 7.2.1 has been amended to require certified companies to notify AGACE once they have remedied any findings arising from compliance supervision inspections or post-registration inspections.

6. Special Rules for Companies Operating Under Shelter Structures

A new filing (119/LA) has been introduced for companies that obtained IVA-IEPS certification by relying on infrastructure, workforce, or investment requirements of a Shelter company. Such companies must subsequently demonstrate that they independently satisfy those requirements. The notice must be filed within three months from the date of the certification grant, evidencing the number of employees, infrastructure through photographic evidence accompanied by Digital Tax Receipts (CFDI, by its Spanish acronym) property titles or contracts, and investment amounts in Mexican territory.

7. New Notice Requirement for Bonded Warehouses

A new filing (144/LA) establishes a notice obligation when goods destined to a bonded warehouse fail to arrive due to force majeure or unforeseen circumstances within the 20-day period. Failure to file the notice within the applicable period, or if the authority determines that force majeure is not proven, the issuing warehouse may not continue issuing electronic warehouse capacity certificates (Form M1.8 "Electronic Capacity Letter") until applicable duties, countervailing duties, and non-tariff regulations and restrictions have been satisfied.

8. **Penalties for Labeling Non-Compliance**

   Rule 3.7.20 has been amended to provide that when, during customs inspection, goods fail to meet the NOM requirements listed in Annex 2.4.1, item 3, and the irregularity consists of omitted or inaccurate commercial information under Annex 26, the importer may demonstrate NOM compliance within 30 days following notification of the inspection report and pay the applicable fine equivalent to 2% to 10% of the commercial value of the goods.

9. **Carrier Company Registration**

   Rule 4.6.11 has been updated regarding the procedure through which registration is granted to carrier companies performing goods-in-transit operations, transfers to or withdrawal from the strategic bonded warehouse regime, and ground freight consolidation under domestic transit, through filing 114/LA.

These amendments became effective on September 23, 2026.