

Voluntary Report – Voluntary - Public Distribution

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Report Name: Mexico Enacts Decree to Modify Customs Law

Country: Mexico

Post: Mexico City

Report Category: Trade Policy Monitoring

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Report Highlights:

Effective January 1, 2026, Mexico's customs reform introduced a mandatory Electronic Value Declaration, fully digitizing customs valuation and significantly strengthening documentation and enforcement requirements. Penalties for valuation errors have increased and customs brokers will no longer benefit from liability exclusions, resulting in greater shared compliance exposure across the supply chain. Errors or late corrections may trigger inspections, fines, or precautionary seizure, making early preparation and accurate documentation essential.

The [Decree](#) reforming various provisions of the Customs Law was published on November 19 in Mexico's Official Gazette of the Federation (DOF) and enters into force on January 1, 2026. The modifications introduce enhanced technology and digitization requirements, changes to key processes and compliance obligations, increased penalties, and adjustments to customs clearance procedures. Relevant authorities have 120 days to adapt the implementing regulations and 90 days to issue the corresponding guidelines. Below is a summary of major changes made by the decree.

1. Technology Requirements

Customs facilities and authorized operators are now required to have inventory control systems, surveillance, traceability, video monitoring, and real-time monitoring systems interoperable with the national customs system. Documentary requirements have additionally been tightened.

Electronic custom files must now include tax receipts (CFDI), contracts, proof of payment, transport and insurance documents, and other relevant costs.

- **Single Format:** The mandatory use of the Electronic Value Declaration (Manifestación de Valor Electronica, MVE) is established through the Single Window for Foreign Trade (Ventanilla Única de Comercio Exterior Mexicana, VUCEM) platform for each import operation.
- **No More Physical:** This provision eliminates the acceptance of the Declaration of Value in physical format or through other means.

2. Process Requirements

A significant operational change is obligatory use of the MVE (managed through the VUCEM). The MVE process falls exclusively to the importer, and requires:

- **Electronic Signature:** The transmission must be signed with the importer's valid e-signature.
- **Electronic Value Acknowledgement (EVA):** Previously separate procedures, the MVE is now linked to the EVA procedures and documentation.
- **Digital Attachments:** The importer must attach the required supporting documentation digitally, which includes:
 - Commercial invoice
 - Bill of lading/air waybill
 - Proof of payment (transfer, letter of credit)
 - Documentation of freight, insurance, royalties and other incremental/decremental items
- **Authorization to the Customs Broker:** The importer must enter the customs broker's Federal Taxpayer Registry (RFC) to authorize the consultation and upload the Electronic Value Declaration (MVE) and its annexes. They must declare the corresponding e-document generated in the import declaration.
- **Rules for special programs** were modified, such as those related to bonded warehouses, transit through unauthorized locations, strategic facilities, and programs like IMMEX (Manufacturing, Maquiladora and Export Services Industry). These now have stricter control, documentation, audit, and reporting obligations.

3. Consequences of Non-Compliance

The new legal framework toughens penalties to ensure the accuracy of the declared value:

- Penalties are substantially increased: Increase in fines for omissions in duties (tariffs, VAT, excise taxes, anti-dumping duties, compensatory fees, etc.) of up to 300 percent
- Retention of Goods: Higher risk of precautionary seizure and retention of goods for inaccuracies in documentation
- Audits: Increased risk of subjection to verification reviews by the Tax Administration Service (SAT) and the National Customs Agency of Mexico (ANAM)
- Removal of “exclusion of liability” for customs brokers: loss of legal protection for brokers under certain conditions

4. Customs Clearance Process

Aspect	Before Reform (Physical/Mixed)	Now (Electronic - VUCEM)
Responsibility	Shared with strong support from the customs broker	Importer's exclusivity (even if the operation is delegated)
Flow of information	Importer handed documents to the broker, who prepared the customs declaration	Importer must transmit the MVE and annexes first to obtain the e-document and authorize the consultation to the customs broker
Risk	Primarily the customs broker	A greater legal and fiscal risk is transferred to the importer, who is solely responsible for the veracity of the declared value
Auditing	Post-dispatch approach (audits)	Real-time or immediate auditing, using technology (artificial intelligence) to detect inconsistencies
Traceability	Dependent on physical files and records	Complete and mandatory digital traceability (MVE and annexes must be digitally preserved for 5 years)

5. Impact on the Importation of Perishable Goods

1. Increased Risk of Retention and Total Loss:

- Any error or omission in the MVE or its attachments (inaccurate data, lack of a valid e-signature, incorrect attachments, etc.) can trigger fines and the possibility of precautionary seizure or

retention of the merchandise. For refrigerated cargo, retention can damage products requiring cold chain and become unusable.

2. Higher Pre-Dispatch Pressure:

- The importer of perishables must ensure that the MVE is transmitted correctly, and the e-document generated well before the goods arrive at customs, leaving no room for last-minute corrections during the critical customs clearance window.
- The need to rectify an MVE requires generating a new format and potentially rectifying the customs declaration, which is a time-consuming process for perishable goods transport.

3. Technological Oversight:

- Implementation of artificial intelligence and increased risk for technological errors could increase downtime for the transport of perishable goods.

Attachments:

No Attachments.