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Mexico Publishes New Customs Law Reform

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On November 19, 2025, the Mexican government published a new Reform to the Customs Law in the Official Journal of the Federation (the “Reform”), which will enter into force on January 1st, 2026. This Reform introduces numerous important modifications and adjustments to the regulatory framework governing international trade transactions involving Mexico.

According to statements issued by the Mexican Department of Finance and Public Credit, the stated objective of the Reform is to strengthen and modernize customs processes, enhance traceability, and promote transparency, as well as to establish increased obligations and responsibilities of the various actors involved in international trade transactions.

Officials also noted that the Reform aims to increase tax collection and close opportunities for smuggling and tax fraud.

Among the most relevant changes included in this legal instrument are the expansion of responsibilities for Customs Brokers and Customs Agencies, the reduction of causes that exempt liability, and the increase of certain penalties up to 250%-300%. Consequently, readers should be mindful of the importance of a strong culture of regulatory compliance, proper safeguarding of all information related to international trade operations, the application of relevant regulations within their administrative processes, and maintaining control over the materiality of all customs transactions, with the purpose of mitigating the risk of sanctions.

Likewise, the Reform establishes the creation of the Customs Council, which will have the authority to grant, suspend, and cancel Customs Broker licenses and authorizations. However, the structure and specific functions of the new Customs Council are still unknown.

Although a transition period for the implementation of the Reform was established, it is important to emphasize that careful planning is required to ensure compliance with the new obligations.

In this regard, we suggest that companies review and update their contracts and registered addresses, as well as keep documentation related to certifications and internal policies connected to foreign trade operations up to date; strengthen internal controls and the traceability of information and documentation pertaining to international trade files; ensure personnel training; implement preventive audits that allow the identification of risk and opportunity areas; and maintain close communication with their Customs Brokers and legal advisors to ensure an appropriate interpretation of the new provisions.

In conclusion, from a business perspective, the Reform should be viewed as an adjustment to a more regulated environment with stricter penalties in cases of non-compliance. While it may initially impose new administrative and economic burdens, it also offers an opportunity to strengthen internal management and promote a stronger culture of compliance in international trade matters.

