

## Mexico Publishes Extension of the Effective Date of Electronic Statements of Value (MVE).

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The Mexican Tax Administration Service (“SAT”) has released an advance version of the First Amendment to the 2026 Foreign Trade General Rules (“RGCE”), along with Official Communication 23/2026, extending the effective date of the Electronic Statement of Value (“MVE”).

This First Amendment modifies Rule 1.5.1 of the RGCE to clarify the cases in which the transmission of the Statement of Value is not required, including:

- Certain temporary imports, in accordance with Article 106, Sections II, subsections a), c), and d), III or IV, subsection b) of the Mexican Customs Law; and
- Transactions carried out through a global complementary customs entry (pedimento global complementario), as provided in Rule 6.2.1.

The amendment also establishes that, in cases where the transmission of the Statement of Value is not required (Rules 1.9.16 and 1.9.17) or where a document other than a customs entry (pedimento) is used, the information and supporting documentation related to the customs value must be provided upon request by the customs authority, in accordance with Article 59, Section III of the Mexican Customs Law.

The transition period for the transmission of the MVE has been extended until May 31, 2026. Accordingly, importers may continue to comply under the previous Statement of Value framework set forth in the 2025 RGCE. Mandatory transmission of the MVE will apply as of June 1, 2026.

## **Practical Implications and Recommendations:**

The extension does not eliminate the obligation but instead provides additional time for companies operating in Mexico to properly implement or adjust their internal processes for MVE transmission through the VUCEM (Mexico's electronic single window for international trade).

- Notwithstanding the extension, CCN recommends that companies continue to:
  - Strengthen internal systems for the retention and traceability of MVE supporting documentation.
  - Coordinate across internal departments to ensure proper integration of data supporting customs value.
  - Align contractual terms (particularly regarding valuation and “additions” / incrementals).
  - Validate consistency across key documents (invoices, contracts, purchase orders).
  
- Additionally, companies should:
  - Review their customs valuation processes.
  - Identify potential risks in complex transactions (maquila, submaquila, virtual transfers).
  - Prepare for the operational transition to the MVE.

Companies should monitor the official publication of this amendment in the Official Journal of the Federation (“DOF”), as well as any additional operational guidance that may be issued by the SAT.

CCN's International Trade and Customs team remains available to assist in this transition process.