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Amendments to Mexico's Customs Law: New Enforcement Measures, Undervaluation Rules, and Precautionary Seizures.

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Background

On October 23, 2026, a decree amending and supplementing various provisions of Mexico's Customs Law (the "Decree") was published in the Official Journal of the Federation ("DOF"). Said amendments will take effect on January 1, 2027.

The Decree follows the changes outlined in Mexico's 2027 Fiscal Package, which seeks to combat tax evasion, prevent customs undervaluation, curb illicit trade through technology-based controls, and modernize the country's customs framework. In particular, the amendments strengthen customs enforcement and oversight of merchandise undervaluation by establishing additional grounds for initiating audits and seizing imported goods.

New Customs Enforcement Rules

The amendments introduce significant changes to the treatment of customs undervaluation, including the following:

1. **Ex Officio Audits:** Mexican customs authorities will initiate audits on their own initiative when the value declared in a customs entry is lower than the transaction value of identical or similar goods (Articles 144 and 151).
2. **Precautionary Seizures:** Declaring a value below the transaction value of identical or similar goods will constitute grounds for the precautionary seizure of merchandise (Article 153).
3. **Release of Seized Merchandise:** When the declared value is less than 20% below the applicable transaction value, importers may request the substitution of the precautionary seizure within ten business days by providing a cash deposit or a customs guarantee account. If the declared value is 20% or more below the applicable transaction value, substitution will only be permitted through a cash deposit (Article 154).

4. **Violations Under Duty-Exempt Customs Regimes:** Declaring a value that is 20% or more below the transaction value of identical or similar goods will constitute a customs violation, even when the merchandise is imported under a customs regime that does not require payment of duties or taxes (Article 177).
5. **Penalties Involving Hydrocarbons and Petroleum Products:** Violations involving hydrocarbons and petroleum products will be subject to fines ranging from 50% to 100% of the commercial value of the merchandise (Article 185).

Practical Implications

Beginning in January 2027, companies importing goods into Mexico will face stricter, technology-driven scrutiny of their declared customs values. A determination that the declared value is lower than the transaction value of identical or similar merchandise will trigger precautionary seizure proceedings.

If an importer successfully demonstrates that the customs value was properly determined, the authorities must promptly issue a resolution ordering the release of the applicable guarantee and the return of the seized merchandise, without imposing penalties. Otherwise, the authorities will have four months to issue a final resolution.

Practical Measures

To reduce the risk of precautionary seizures and additional tax assessments companies importing goods into Mexico should consider the following preventive measures:

Review customs valuation practices. Conduct preventive audits of the customs valuation methods used by the company and verify that all transactions are supported by the documentation required under Articles 72 and 73 of Mexico's Customs Law.

Monitor implementing regulations. Track the publication of secondary regulations and general rules establishing the specific procedures and applicable thresholds for precautionary seizures. These provisions are expected to be published no later than December 31, 2026.

Establish rapid-response procedures. Implement internal protocols that allow the company to arrange cash deposits within the ten-business-day period if merchandise is seized due to suspected undervaluation.

Conclusion

The amendments provide Mexican customs authorities with stronger enforcement tools to address undervaluation, allowing potential irregularities to be identified and acted upon during customs clearance.

Companies importing goods into Mexico should strengthen their customs valuation compliance procedures before the amendments take effect. Particular attention should be given to maintaining adequate supporting documentation, including invoices, purchase orders, and customs entries, as well as ensuring the traceability of inventory and foreign trade transactions under Annexes 24 and 30 of Mexico's General Foreign Trade Rules.

For additional information or assistance, please contact our International Trade and Customs team.

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