

Decree Amending Article 141 of the Federal Tax Code

On April 9, 2026, the Decree amending Article 141 of the Federal Tax Code was published in the Official Gazette of the Federation (DOF), which will enter into force the day following its publication.

The reform modifies the scheme applicable to the guarantee of tax liability, by eliminating the obligation to observe an order of priority among the different guarantee modalities provided for in tax legislation. Consequently, taxpayers may freely choose any of the forms of guarantee contemplated in Article 141 of the Federal Tax Code (CFF), without the need to justify the impossibility of offering any particular one.

In this regard, the reformed regime maintains the tax liability guarantee modalities contained in Article 141 of the CFF, which include the following:

- Deposit certificate;
- Letter of credit;
- Pledge or mortgage;
- Surety bond issued by an authorized institution;
- Joint and several liability assumed by a third party; and
- Administrative attachment of business operations.

Thus, under the new scheme, taxpayers may choose the modality that best suits their financial capacity or operational structure, without the tax authority being able to require compliance with a specific order for its offering.

However, the rule regarding the scope of the guarantee is preserved, in the sense that it must cover not only the amount of updated owed taxes, but also the corresponding surcharges, as well as those accruing in the 12 months following the granting of the guarantee.

It is important to mention that the tax liability guarantee procedures initiated between January 1, 2026 and the entry into force of the Decree, as well as the guarantees established during said period under the previously effective priority scheme, may adopt the new regime, in which taxpayers may freely choose the guarantee modality they deem appropriate. To do so, taxpayers must submit an express request to the collecting authority within 30 calendar days following the entry into force of the Decree, which request must be resolved by the authority within a maximum period of 20 business days.

The foregoing allows taxpayers to substitute the previously granted guarantee with another different modality, pursuant to a free choice scheme. Significantly, such substitution does not interrupt the suspension of the administrative enforcement procedure (PAE), so the effects of the originally established guarantee are maintained, without the authority being able to require additional requirements or guarantees due to the change.

The reform aims to facilitate taxpayers' compliance with tax obligations and strengthen legal certainty, by eliminating unnecessary administrative burdens and allowing greater adaptation of guarantees to the particular conditions of each taxpayer.

VWYS has a Tax team available to help you analyze the effects of this reform and its application in each particular case.

We hope this note is useful to you and for more information or clarification of any matter, please find below the contact information of our experts:

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S I N C E R E L Y

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