Client Alert: VAT and Excise Tax Certification Renewal: Verify Your Authorized Tariff Codes

In recent weeks, the General Administration of Foreign Trade Audit (**"AGACE"**) of the Mexican Tax Administration Service (**"SAT"**) has been serving the resolutions on renewal applications for the Certified Companies Registry, VAT and Excise Tax modality (the **"VAT/Excise Tax Certification"** or **"CIVA"**), filed in late 2025 and early 2026.

Several companies have raised concerns because the list of tariff codes set out in those resolutions does not include all codes previously registered with the authority, particularly those added through the **Tariff Code Notices**. This has created uncertainty as to whether unlisted codes remain valid for imports made under the Certification.

Below, we summarize the background, practical implications, and recommended actions.

A. Background

The CIVA allows companies to apply a tax credit equal to 100% of the VAT and, where applicable, the excise tax triggered by the introduction of goods into Mexico under the following regimes: (i) temporary importation under IMMEX programs; (ii) fiscal deposit for the automotive industry; (iii) processing, transformation, or repair in a bonded warehouse; and (iv) strategic bonded warehouse.

The question is whether the benefit operates on a blanket basis or is understood to apply exclusively to goods that AGACE has recognized in the Registry, identified by **tariff code**. The universe of covered codes is therefore a critical operational element, and it is updated throughout the term of the Registry through the Tariff Code Notices filed by the company with the competent authorities.

B. Issue Identified

In a significant number of AGACE renewal resolutions, the list of tariff codes does not match the universe of codes the company had previously indicated to the authority. We have identified several cases in which, without any justification or explanation, the authority did not include all tariff codes indicated by the company.

To date, no uniform public criterion has been released clarifying whether unlisted codes should be deemed authorized because they were validly incorporated through a notice, or whether the renewal resolution exhaustively defines the covered universe. **That absence of criteria is precisely the source of the current uncertainty.**

C. Practical Implications and Risks

If unlisted codes were deemed to fall outside the scope of the Certification, the consequences would be significant:

- **Assessment of unpaid taxes.** Temporary imports of goods classified under unrecognized codes could be deemed not covered by the tax credit, with the consequence that AGACE may attempt to assess VAT and excise tax with inflation adjustments, surcharges, and even penalties.
- **Customs clearance disruptions and immediate financial impact.** Potential rejections or inconsistencies in the validation of the customs declaration and the corresponding identifier, as well as customs brokers'

refusal to use the CIVA for the importation of such goods, with a direct impact on clearance times and the supply chain, as well as the need to pay VAT and excise tax on those operations.

- **Exposure in audit proceedings.** Heightened risk in on-site inspections, electronic reviews, and desk audits focused on foreign trade operations.

- **Risk to the CIVA itself.** Inconsistencies among what is authorized, what is reported in the inventory control system, and what is actually imported may trigger information requests and, in serious cases, suspension or cancellation of the CIVA.

D. Recommended Actions

We recommend that our clients carry out a detailed review of the renewal resolution as soon as it is served. In particular, we suggest the following actions:

1. **Full reconciliation of the tariff code universe.** Compare the list in the resolution against: (i) all Tariff Code Notices filed; and (ii) the codes actually used according to customs declarations for recent periods.

2. **Assembly of supporting evidence.** Collect the filing receipts for each notice (reference number and filing date).

3. **Evaluate legal remedies.** Assess whether an administrative appeal, federal administrative trial, or other remedy before PRODECON is warranted if the resolution is considered partially adverse, so the decision must be made promptly based on the renewal resolution itself and the absence of the full universe of tariff codes.

4. **Interim mitigation measures.** For codes in doubt, evaluate paying VAT and excise tax upon importation.

5. **Internal and third-party alignment.** Communicate the current universe of codes to the foreign trade team, the customs broker, and those responsible for the inventory control system, to avoid inconsistent ilings in customs declarations.

E. Closing Remarks

The apparent discrepancy between registered codes and those recognized in the renewal resolutions is not a merely formal matter; it would appear to be an attempt by the authority to **restrict the scope of the most significant tax benefit available to operations under the IMMEX program and related regimes**. Acting promptly makes it possible to correct the situation preventively.

We recommend that each company verify that AGACE has in fact authorized all tariff codes required for its operations and, failing that, promptly identify the actions needed to mitigate the corresponding risks.

For more information, please contact:

Luis Miguel Jiménez, Partner:
+52 (55) 5258-1054 | lmjimenez@vwys.com.mx

Lourdes Salazar y Vera, Counsel:
+52 (55) 5258-1058 | mlsalazar@vwys.com.mx

Julián Luna, Associate:
+52 (55) 5258-1000 | jluna@vwys.com.mx

Fernando Mancilla, Associate:
+52 (55) 5258-1054 | fmancilla@vwys.com.mx

Ileana Pantiga, Associate:
+52 (55) 5258-1058 | ipantiga@vwys.com.mx

SINCERELY

VON WOBESER Y SIERRA, S.C.

Mexico City, September 2, 2026.