

New Official Registration Forms and Anti-Money Laundering Notices and Reports: What Those Engaged in Vulnerable Activities Need to Know

On September 24, 2026, the Financial Intelligence Unit (“UIF”) published two resolutions in the Official Gazette of the Federation (“DOF”) that update the Registration Form and the Notification and Reporting Form applicable to those engaged in Vulnerable Activities. The amendments expand the scope of regulated entities, require the inclusion of information on the controlling beneficial owner in all notifications, and make it mandatory to file a monthly report even in the absence of transactions. In light of these changes, regulated entities must immediately review their registration, legal structure, and identification records.

Scope of the Resolutions

Last Thursday, the FIU published two resolutions in the morning edition of the DOF that amend the official forms applicable to entities engaged in Vulnerable Activities, in accordance with the Federal Law for the Prevention and Identification of Transactions Involving Proceeds of Illicit Activities (“Anti-Money Laundering Law”). These amendments update: (i) the form for the registration of these entities (the “Registration Form”); and (ii) the official forms for the submission of Notices and Reports (the “Notices and Reports Form”) through the Tax Administration Service’s (“SAT”) anti-money laundering portal.

As a general rule, the Registration Form will take effect on **February 1, 2027**, while the Notification and Report Form will take effect on **June 1, 2027**. The resolutions incorporate the following relevant changes:

i. Key Changes to the Registration Form

The resolutions expand the list of regulated entities required to register on the SAT portal and include those who carry out Vulnerable Activities through trusts, joint ventures, or other legal structures. The FIU also extends this obligation to (public and private) facilitators of Alternative Dispute Resolution Mechanisms (“MASC”), to customs agencies, and to those who facilitate the clearance of goods without the involvement of a customs agent or agency.

Entities operating through trusts or other legal structures must disclose their composition in Annex “A.” In the case of trusts, they must identify the trustee, the delegated trustee, the settlors, and the beneficiaries; in the case of other legal structures, they must provide their type, description, and a list of their members. In this same annex, MASC facilitators must specify whether they are public or private, and those who clear goods must indicate whether they act as a customs agent, customs representative, customs agency, or declarant without the involvement of a customs agent or agency.

Finally, the resolutions extend to trusts and other legal entities the obligation to designate a Representative in Charge of Compliance (Annex “B”). The provisions reiterate that this position must invariably be held by an individual and make the individual’s date of birth a required field.

ii. Key Changes to the Notification and Reporting Form

The changes to the format restructure the platform to incorporate new regulated entities and reflect the nature of each sector. The portal now segments the reports, separating real estate development from construction and

brokerage, and creates exclusive annexes for MASC facilitators (Annex “12-C”) and foreign trade services (Annex “14-A”). Furthermore, when a transaction involves a trust, the regulated entity must report the trust directly as its client or user and must always provide the identification of the trustee, as well as that of the delegate or legal representative acting on its behalf.

In one of the most stringent changes to “Know Your Customer” (KYC) procedures, the resolutions require identifying the controlling beneficiary in all notifications, whereas previously some forms treated this as optional information. Upon entry into force, all reports must include the beneficial owner’s full name, date of birth, country of nationality, RFC, and CURP. Similarly, the provisions reiterate that the absence of transactions in a given month does not exempt the regulated entity from its reporting obligation: in such cases, it must submit a monthly report showing zero transactions (Annex “14”).

From an operational standpoint, reporting entities must submit all reports and notifications as XML files through the SAT portal. It is important to note that a file rejected by the system due to integrity or validation errors does not constitute compliance; therefore, the reporting entity must correct it and resubmit it. Additionally, the resolutions limit corrections: the regulated entity must modify each notice only once, within 30 calendar days following the issuance of the acknowledgment of receipt, by means of an “Amendment Notice” that describes the change and includes the complete information from the corrected notice. Finally, the form allows for the filing of 24-hour notices based on suspicion, facts, or evidence, or due to a match with the List of Blocked Persons, even if the transaction does not meet the standard threshold or the parties have not entered into it.

iii. Practical Impact and Considerations for Those Engaged in Vulnerable Activities

The new provisions require regulated entities to adjust their internal compliance processes before the forms take effect. Specifically, they must:

- **Audit their operational structures:** review not only the activities they carry out but also the legal structure they use. Trusts, joint ventures, MASC facilitators, and foreign trade entities must update their registration with the SAT to reflect their new category.
- **Strengthen their Know Your Customer (KYC) records:** Trust and partnership structures must collect complete information on all their members (trustees, settlors, beneficiaries, controlling beneficiaries, and other participants).
- **Controlling beneficiary:** Regulated entities must identify, conserve, and maintain up to date the information regarding the controlling beneficiary for each customer or user, as the regulations require that this information be included in all notices.

If you have any questions or would like personalized advice on how to adapt your compliance programs to these new requirements, please do not hesitate to contact our team of experts.

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