

Amendment to the Customs Law Increases the Risk of Seizure Due to Value Discrepancies

On October 23, 2026, a decree amending the Customs Law was published in the Official Gazette of the Federation, modifying the ground for precautionary seizure due to value discrepancies and the mechanisms for its substitution. These measures seek to combat undervaluation in imports.

Precautionary seizure due to value discrepancies

The amendment to Article 151, section VII, eliminates the general 50% threshold for precautionary seizure when the value declared in the import customs declaration is lower than the transaction value of identical or similar goods, so any downward value difference could give rise to such seizure.

However, the transitional provisions provide that the customs authorities will determine, through administrative provisions, the goods and the procedure to which the new ground for seizure will apply, as well as the goods for which percentage thresholds for value differences may be established for seizure to apply. These provisions must be published no later than December 31, 2026, and will be decisive in defining the practical scope of the amendment.

Substitution of seizure

Substitution of the seizure may be requested within ten business days following notification of the initiation of the proceeding, in the following cases:

If the value difference is less than 20%, the seizure may be substituted by a cash deposit or a customs guarantee account.

If the difference is equal to or greater than 20%, substitution will only be available through a cash deposit.

In both cases, the amount will correspond to the taxes, duties and countervailing duties that would accrue as a result of the value difference.

Entry into force and preparation

The decree provides for its entry into force on January 1, 2027.

We recommend that importers review their customs valuation methodologies and documentation, particularly in related-party transactions or those involving material variations in prices, royalties, or other elements affecting the declared value. This review will make it possible to identify potential differences and prepare the supporting documentation for their transactions before the amendment enters into force.

FOR MORE INFORMATION, PLEASE CONTACT

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