Customs Law amendment: importers can no longer shift the risk to their customs broker



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The amendment to the Customs Law, published in the Official Gazette on November 19, 2025 and in force since January 1, 2026, changed how risk is allocated in foreign trade operations. Customs brokers lost defenses against liability, penalties became harsher, and documentation standards for importers, exporters and IMMEX companies are much higher.

The customs broker is no longer a shield

Several defenses available to customs brokers were removed, such as the one that protected them when the importer or exporter provided inaccurate or false data. In addition, brokers are jointly liable for unpaid duties on operations handled by customs agencies in which they are partners, and they must be recertified every three years. In practice, brokers will request more information and run more checks, and importers will need documentary support for every piece of data they transmit.

More documentation, in electronic form

The electronic file for each operation must include, among other things, tax invoices, commercial invoices, proof of payment, freight and insurance costs, contracts and documentation supporting the items added to the transaction value. After several extensions, electronic filing of the value declaration becomes mandatory in stages by customs regime from November 1, 2026: from January 1, 2027 for temporary imports and from January 15, 2027 for definitive imports. In addition, inventory control must be automated, permanent and accessible to the authorities during audits.

IMMEX and transfers

For transfers of temporarily imported goods, the parties must request, provide and keep documentation proving the substance of the transaction and the production process. The amendment to the Federal Tax Code (Article 103, section XXIV) presumes smuggling, punishable by five to eight years in prison, when temporary goods are transferred through non-existent or sham transactions.

Harsher penalties

Fines of 250% to 300% of the commercial value of the goods apply in cases such as bringing goods not authorized under an IMMEX program, failing to prove compliance with non-tariff regulations, or declaring a foreign supplier that

is false, non-existent or cannot be located. There are also new grounds for precautionary seizure, such as temporary goods not found at the registered addresses.

What to review now

- Audit the electronic files and value declarations for 2026 operations before the authorities do.
- Validate the existence and location of foreign suppliers, and keep the evidence.
- Confirm that inventory control meets the automated standard and that temporary-import balances reconcile.
- Review the agreement with the customs broker: information flow, validations and allocation of liability.
- Document the substance of virtual transfers and of the production process in IMMEX operations.

This note is for information only and does not constitute legal advice.

Let's talk

We can assess the impact on your company and the options available.

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