

Sergio Fabela Pomposo, Mónica Paulina Miguel Soto

Proposed Amendment to Article 141 of the Federal Tax Code

The Federal Executive Branch has proposed an amendment to Article 141 of the Federal Tax Code, the primary purpose of which is to provide greater flexibility to the tax interest guarantee regime in order to provide relief to taxpayers, without compromising the Government's ability to collect revenue. This provision regulates the mechanisms through which taxpayers may guarantee tax interest obligations, allowing for the suspension of administrative enforcement proceedings while a tax assessment is being challenged.

The proposed amendment seeks to maintain a flexible set of guarantee mechanisms with no mandatory order of preference, thus eliminating the current requirement that taxpayers demonstrate their financial capacity in order to justify the selection of a mechanism other than the deposit certificate as required under the text of the current legislation. This is intended to strengthen legal certainty and reduce the scope for discretion by the tax authority.

Specifically, the amendment recognizes the right of taxpayers to freely choose from available guarantee mechanisms and removes the requirement to provide documentary evidence of the inability to use a deposit certificate as a condition to access alternatives, while preserving the statutory obligation to guarantee the tax interest.

Finally, the Decree provides that guarantee proceedings initiated between January 1, 2026, and the effective date of the amendment may be governed by the new regime, provided that taxpayers expressly request this from the competent tax authority within 30 calendar days of such effective date.

Pérez-Llorca Mexico's Tax team is available to provide further information on the contents of this Legal Briefing.

Contacts



Christian Kaye

Tax Partner

christian.kaye@perezllorca.com

T. +52 55 5202 7622

Offices

Europe ↗

Barcelona
Lisbon
Madrid

Brussels
London

Americas ↗

Bogotá
Mexico City
New York

Medellín
Monterrey

Asia-Pacific ↗

Singapore

The information contained in this Legal Briefing is of a general nature and does not constitute legal advice.

This document was prepared on March 20th, 2026 and Pérez-Llorca does not assume any commitment to update or revise its contents.

©2026 Pérez-Llorca. All rights reserved.

perezllorca.com ↗

Pérez-Llorca