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Amendment to Article 141 of the Federal Tax Code

On April 9, 2026, the Decree amending Article 141 of the Federal Tax Code was published in the Official Gazette of the Federation. Its primary objective is to make the tax interest guarantee regime more flexible for taxpayers, without compromising the government's ability to collect taxes. This provision regulates the methods by which taxpayers may guarantee tax interest, a mechanism that allows for the suspension of administrative enforcement proceedings while a tax claim is being challenged.

The amendment maintains a flexible set of guarantee mechanisms with no mandatory order of preference, thereby eliminating the requirement under the previous text of the legislation for taxpayers to demonstrate their financial capacity to justify the selection of a mechanism other than the deposit certificate. This is intended to strengthen legal certainty and reduce the scope for discretion on the part of the tax authority.

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

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