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Fourth Preliminary Version of the First Resolution Amending the Miscellaneous Tax Resolution for 2026

On April 14, 2026, the Fourth Preliminary Version of the First Resolution Amending the Miscellaneous Tax Resolution for 2026 (hereinafter, the “**Resolution**”) was published. Through this publication, the 27th Transitory Article was added to the current Miscellaneous Tax Resolution.

This amendment stems from the Decree amending Article 141 of the Federal Tax Code (hereinafter, the “**Decree**”), which was published in the Official Gazette of the Federation on April 9, 2026.

The new transitory article establishes specific rules for the application of Article 141 of the Federal Tax Code, in accordance with the regime provided for in the second transitory article of the Decree.

In particular, it provides that taxpayers who initiated a tax interest guarantee procedure between January 1 and April 10, 2026, may choose to offer the guarantee that best suits their interests, without being required to observe the order of priority provided for in Article 141 of the Federal Tax Code, which was in force prior to the amendment.

For the exercise of the option described above, the Resolution distinguishes between two scenarios:

I. Scenario I - Taxpayers who have not yet received a favorable decision regarding the guarantee offered

Taxpayers who initiated the guarantee procedure within the specified period and have not yet received a favorable decision must, within 30 calendar days of the entry into force of the Decree, i.e., April 10, 2026, submit a written request to the Decentralized Tax Collection Administration handling their case, expressly requesting that their case be governed by and resolved in accordance with the amended version of Article 141 of the Federal Tax Code.

II. Scenario II - Taxpayers with guarantees already in place

Taxpayers who have a previously established guarantee may, within the same deadline, submit a written request to the competent Decentralized Tax Collection Administration, requesting the application of Article 141 of the Federal Tax Code as amended.

The tax authority shall have a maximum of 20 business days to rule on the requests submitted under the criteria described in the preceding section.

Taxpayers referred to in Scenario I:

Under Scenario I, taxpayers that request the return of the security document must provide the new guarantee no later than the next business day following the date on which the notification of the authorization to apply the amended Article 141 of the Federal Tax Code takes effect, in accordance with Form 60/CFF.

Taxpayers referred to in Scenario II:

Taxpayers in Scenario II must replace the previously established guarantees in accordance with the aforementioned Form 60/CFF. It is important to note that such replacement will not interrupt the stay of the administrative enforcement proceedings, nor will it give rise to additional requirements on the part of the tax authority.

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

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