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Electronic customs value declaration: key amendments and temporary relief applicable as of October 1, 2026

On **September 22, 2026**, the Second Resolution of Amendments to the General Foreign Trade Rules (RGCE) for 2026 and Annexes 1, 2 and 22 was published in the Mexican Federal Official Gazette (DOF).

Among other matters, the Resolution amends the Eleventh Transitory Provision of the RGCE for 2026, modifies the temporary relief applicable to compliance with the obligations related to the Customs Value Declaration (Manifestación de Valor), and introduces the new E15 form, “Information on Contracts Associated with the Customs Value Declaration.”

Main amendments

The Eleventh Transitory Provision was amended to address three different scenarios:

1. Extension for the implementation of the electronic Customs Value Declaration

Until September 30, 2026, importers may continue to comply with Article 59, Section III, of the Customs Law and Rule 1.5.1. of the RGCE under the previous transitional regime established in the second paragraph of the Fifth Transitory Provision of the RGCE for 2025.

Consequently, as of October 1, 2026, the Customs Value Declaration transmission scheme provided under Rule 1.5.1. of the RGCE will become applicable, subject to the temporary relief described below.

2. Temporary relief regarding the documentation that must accompany the Customs Value Declaration

Until December 31, 2026, it will not be necessary to transmit, as part of the documentation associated with the Customs Value Declaration, the documents referred to in Sections II, III, and IV of Article 81 of the Regulations of the Customs Law, provided that such documentation is transmitted pursuant to Article 36-A of the Customs Law.

In particular, this relief covers the following documents:

- **Section II:** the bill of lading, packing list, air waybill or other transportation documents corresponding to the transaction.
- **Section III:** the documentation evidencing, when applicable, the origin and provenance of the goods.
- **Section IV:** the document evidencing the guarantee referred to in Article 36-A, Section I, subsection (e) of the Customs Law.

In practical terms, this relief prevents importers from having to retransmit, as part of the Customs Value Declaration, documentation that has already been transmitted electronically to the customs authorities pursuant to Article 36-A of the Customs Law. The relief neither eliminates the obligation to maintain such documents nor alters their relevance to the customs transaction; rather, it temporarily waives their additional transmission as part of the Customs Value Declaration.

It should be noted that this relief is limited to Sections II, III and IV of Article 81 of the Regulations of the Customs Law. Accordingly, the remaining documents and information provided for under such Article continue to be subject to the corresponding requirements.

Therefore, the amendment constitutes a temporary administrative simplification measure designed to reduce the duplicative transmission of certain documents, without relieving importers of their substantive customs valuation obligations or their obligation to maintain supporting documentation for their transactions.

3. New E15 form, “Information on Contracts Associated with the Customs Value Declaration”

Additionally, until December 31, 2026, importers may elect to transmit the new E15 form, “Information on Contracts Associated with the Customs Value Declaration,” included in Annex 1 of the RGCE, for purposes of Article 59, Section III, of the Customs Law and Article 81, Section VII, of its Regulations.

The E15 form allows importers to provide general information about the contracts related to the transaction and to declare, under oath, that the information provided is true and accurately reflects those contracts.

Specifically, for each contract, the form requires the following information: reference number, if applicable; execution date; parties; purpose; consideration, including the amount, currency, payment method, and payment terms; and term.

The E15 form must be transmitted through the Digital Window (Ventanilla Digital), together with the corresponding E2 “Customs Value Declaration” form. Nevertheless, the underlying contracts must be maintained and made available to the customs authorities upon request. Therefore, this relief does not replace the obligation to retain the relevant contractual documentation.

Entry into Force

The amendment to the Eleventh Transitory Provision entered into force on September 23, 2026, i.e., the day following its publication in the DOF.

Consequently, the previous transitional regime may continue to be used until September 30, 2026. As of October 1, 2026, the Customs Value Declaration scheme provided under Rule 1.5.1. of the RGCE will become applicable, while the temporary relief regarding the documentation referred to in Sections II, III and IV of Article 81 of the Regulations of the Customs Law and the E15 form will remain available until December 31, 2026.

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