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Electronic Customs Value Declaration – Gradual Implementation by Customs Regime

On September 30, 2026, the Mexican Tax Administration Service (SAT) released the First Advance Version of the Third Resolution of Amendments to the General Foreign Trade Rules for 2026, which modifies the implementation schedule for the Electronic Customs Value Declaration and provides for its gradual implementation depending on the customs regime under which the goods are entered.

Under this amendment, the period during which parties introducing goods into Mexican territory may continue to comply with the Customs Value Declaration requirements under the previous scheme is extended through October 31, 2026.

In addition, different implementation dates are established for the Electronic Customs Value Declaration depending on the applicable customs regime. The following dates are particularly relevant for importing companies:

- Temporary imports: transmission of the Customs Value Declaration pursuant to Rule 1.5.1. will become mandatory as of January 1, 2027. This is especially significant for companies making temporary imports under an IMMEX Program.
- Definitive imports: the requirement will become applicable as of January 15, 2027.

For the remaining customs regimes, implementation will take place gradually according to the following schedule: as of November 1, 2026, for goods entered under the customs regime of manufacturing, transformation or repair in a bonded facility; as of November 15, 2026, for the Strategic Bonded Facility regime; as of December 1, 2026, for goods in transit; and as of December 15, 2026, for the bonded warehouse regime.

Accordingly, the implementation previously scheduled to begin on October 1, 2026 has been modified, establishing a gradual implementation period from November 1, 2026 through January 15, 2027, depending on the customs regime applicable to each transaction.

We recommend that companies use this additional period to continue adapting their internal processes, gathering the required information, and coordinating with their customs brokers, in order to be prepared to comply with the electronic transmission of the Customs Value Declaration as of the applicable date based on the customs regimes used in their operations.

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