



JA Del Río

JA Del Río se integra a **Plante Moran**
a partir del 1 de julio de 2026.

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Primera Resolución de Modificaciones a las RGCE

Se publicó la Primera Resolución de Modificaciones a las Reglas Generales de Comercio Exterior para 2026, mediante la cual se reforman, adicionan y derogan diversas disposiciones, así como los Anexos 5, 22 y 29.

Entre los cambios más relevantes destacan:

1. Expediente electrónico de usuarios para agentes aduanales

Se actualiza la regla 1.4.14., estableciendo que el agente aduanal deberá integrar un expediente electrónico por cada usuario que solicite operaciones de comercio exterior. Dicho expediente deberá incluir, entre otros documentos:

First Resolution of Amendments to the General Rules for 2026

The First Resolution of Amendments to the Foreign Trade General Rules for 2026 was published, through which several provisions, as well as Annexes 5, 22, and 29, are amended, added, and repealed.

Among the most relevant changes are the following:

1. Electronic File for Customs Broker Clients

Rule 1.4.14. has been updated regarding the file that customs brokers must maintain for each client requesting foreign trade operations.

- Identificación oficial.
- Acta constitutiva e identificación del representante legal, tratándose de personas morales.
- Datos de contacto.
- Comprobante de domicilio.
- RFC o número de identificación fiscal.
- Constancia de situación fiscal, en su caso.
- Manifestaciones bajo protesta de decir verdad relacionadas con el inmueble, bienes utilizados en la operación, vinculación con contribuyentes listados y emisión de comprobantes fiscales falsos.

El expediente deberá actualizarse cada tres años o cuando el usuario informe modificaciones en la información proporcionada.

2. Manifestación de valor

Substantial change: The requirement to provide photographic evidence of the company's premises, machinery, office equipment, personnel, means of transportation, and any other resources necessary to carry out its activities has been eliminated. Instead, it will now be sufficient to provide a general sworn statement issued by the client under oath declaring the truthfulness of the information provided. Likewise, such file must be updated every three years or whenever the client makes modifications to the information previously provided.

Among other documents, the file must include:

- *Official identification (for individuals).*
- *Articles of incorporation and legal representative's identification (for legal entities).*
- *Contact information (email address and telephone numbers).*

Se modifica la regla 1.5.1., incorporando supuestos en los que no será exigible la transmisión de la manifestación de valor, incluyendo el pedimento global complementario previsto en la regla 6.2.1. Asimismo, se precisa que cuando la introducción de mercancías se realice mediante documento aduanero distinto al pedimento, o no sea necesaria la transmisión correspondiente, la información y documentación del valor declarado deberá entregarse a requerimiento de la autoridad aduanera.

3. Recinto Fiscalizado Estratégico

Se deroga el segundo párrafo de la regla 4.8.2. relativo a plazos de permanencia de mercancía extranjera bajo el régimen de recinto fiscalizado estratégico. También se adiciona un párrafo a la regla 4.8.4., estableciendo que ciertas restricciones del Anexo 29 no serán aplicables a mercancías destinadas al régimen de recinto fiscalizado estratégico por empresas con autorización PROSEC de la Industria Automotriz y de Autopartes.

- *Proof of address.*
- *Tax ID (RFC) or foreign tax identification number.*
- *Tax status certificate, when applicable.*
- *Sworn statements regarding the description of the premises, machinery, and assets used in the operation, relationships with listed taxpayers, and the issuance of false tax invoices.*

The file must be updated every three years or whenever the client reports modifications to the information provided.

2. Value Declaration

Rule 1.5.1. is amended to include certain cases in which the transmission of the value declaration will not be required:

Among other documents, the file must include:

4. Plazo transitorio para manifestación de valor

Se reforma el Transitorio Décimo Primero para establecer que, hasta el 31 de mayo de 2026, quienes introduzcan mercancías a territorio nacional podrán cumplir con las disposiciones relacionadas con la manifestación de valor conforme al esquema previsto en las RGCE para 2025.

5. Modificaciones a Anexos

Se dan a conocer modificaciones a los siguientes anexos:

- Anexo 5.
- Anexo 22.
- Anexo 29.

Entrada en vigor

La resolución entrará en vigor al día siguiente de su publicación en el DOF, salvo disposiciones específicas sujetas a fechas o publicaciones

- *Subsection d): Specifically, transactions related to temporary imports under Article 106 of the Customs Law, section II, subsections a), c), and d) (those carried out by foreign residents, vehicles of diplomatic and consular missions, samples and sample books), section III (international conventions and congresses, cultural and sporting events, test vehicles, and goods intended for research), and section IV, subsection b) (household goods).*
- *Subsection e): Complementary global customs entry (pedimento global complementario), as referred to in Rule 6.2.1. of the RGCE.*

For transactions in which the introduction of goods is carried out through a customs document other than a customs entry (pedimento), or where the transmission referred to in Rules 1.9.16. and 1.9.17. is not required (individual and consolidated acknowledgment number), the information

posteriores, como las modificaciones relacionadas con los Anexos 5 y 29.

Recomendación

Se sugiere revisar los procedimientos internos relacionados con expedientes de clientes, manifestación de valor, pedimentos globales complementarios y operaciones bajo recinto fiscalizado estratégico, a fin de asegurar el cumplimiento oportuno de las nuevas disposiciones.

and documentation related to the declared value of the goods must be provided upon request by the customs authority, in accordance with Article 59, section III, first paragraph of the Customs Law.

3. Strategic Bonded Warehouse

The second paragraph of Rule 4.8.2. is repealed, which referred to the length of stay of foreign goods under the Strategic Bonded Warehouse regime (“RFE”), specifically finished goods, including those having the essential characteristics of complete or finished goods classified under Chapters 50 through 64 of the TIGIE (textile-apparel sector), whose authorized stay in the RFE was 3 months.

A second paragraph is added to Rule 4.8.4., related to the goods listed in Annex 29 (Goods that may not be assigned to the temporary import regime for manufacturing, transformation, and repair under IMMEX programs; bonded warehouse; manufacturing,

transformation, and repair in bonded warehouses; and Strategic Bonded Warehouses), to establish that certain restrictions under Annex 29 (textiles, apparel, and footwear) will not apply to goods assigned to the Strategic Bonded Warehouse regime by companies holding PROSEC authorization in the Automotive and Auto Parts Industry.

4. Transitional Period for the Value Declaration

Transitory Article Eleventh is amended to establish that, until May 31, 2026, parties introducing goods into national territory may comply with the provisions related to the value declaration under the framework set forth in the RGCE for 2025.

5. Amendments to Annexes

Amendments to the following annexes are published:

- *Annex 5*

- Annex 22
- Annex 29

Entry into Force

The Resolution will enter into force on the day following its publication in the Official Gazette of the Federation (DOF), except for specific provisions subject to particular dates or subsequent publications, such as the amendments related to Annexes 5 and 29.

Recommendation

We suggest reviewing internal procedures related to client files, value declarations, complementary global customs entries, and operations under the Strategic Bonded Warehouse regime, in order to ensure timely compliance with the new provisions.

En JA DEL RÍO contamos con áreas especializadas en consultoría dispuestas para apoyar con estos y otros temas a considerar para asegurarnos que tu empresa cumple con las características aplicables para este acuerdo.

En caso de tener alguna duda, J.A. DEL RÍO pone a disposición a sus expertos para que puedan asesorarlos en materia de cumplimiento de disposiciones fiscales, por lo que nos reiteramos a sus órdenes en la cuenta de correo electrónico:
contacto@jadelrio.com

J.A. DEL RÍO offers a wide array of specialized consulting services to assist you with these and other matters, in order to ensure that your project complies with the applicable characteristics contained in this agreement.

*If you have any questions, J.A. DEL RÍO can provide you with our experts to advise in matters concerning compliance with your legal and tax obligations. Once again, please let us know if we may be of any further assistance to you at:
contacto@jadelrio.com*



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