CLIENT ALERTS & INSIGHTS

Mexico Customs Reform-North American Trading Block Continues to Evolve in Advance of USMCA Joint Review

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Key Takeaways

- Mexico customs modernization is on the horizon with reform to key supply chain practices, including increased Customs broker oversight, shared responsibility among trade stakeholders, and increased controls surrounding the IMMEX program. Reforms are expected to take effect January 1, 2026.
- North American trade has come under focus recently amid tariff action globally. At the same time, the U.S., Canada, and Mexico are continuing to prepare for the USMCA Joint Review, set to occur on July 1, 2026.
- Domestic U.S. industry may indirectly benefit from Mexico's reforms regardless of whether operations are maintained in Mexico. In all events, companies reliant on North American trade can use this opportunity to strengthen compliance, maintain awareness, and voice potential improvements for cross-border trading relationships and the USMCA Joint Review.

Developments for the North American trading block are swiftly emerging from a period of great change throughout 2025. Most significantly, Mexico's Senate approved changes to the country's Customs Law (Ley Aduanera) on October 14, 2025. The changes are intended to increase efficiency, transparency and enforcement as part of the Sheinbaum administration's trade policy. The proposed changes are currently pending final approval with an anticipated effective date of January 1, 2026. In parallel, the United States, Mexico and Canada recently closed their respective comment periods for USMCA reforms. Hearings in the U.S. are scheduled for the first week in December. The official Joint Review of USCMA will commence on July 1, 2026.

Mexico Customs Enforcement

The proposed amendments will increase enforcement for customs violations. Both importers and brokers will be liable for instances of undervaluation, tariff misclassifications, and false or incomplete customs entries. Customs brokers will still face greater responsibility than importers. Proposed amendments result in brokers serving a gatekeeper role. Customs brokers will have an obligation to report customs transactions conducted contrary to or in violation of laws and policies. Importers will face increased customs guarantee deposit requirements to promote correct valuation of goods.

The amendment also contains Maquiladora reforms with the intent of reducing customs evasion. It contains stronger regulatory controls for temporary importations, including those related to the

Maquiladora, Manufacturing and Export Services Industry (IMMEX) program. Increased control is aimed at ensuring that temporary imports undergo appropriate customs procedures and are reexported. Permanent importations masked as temporary importations have increasingly been used to evade duties. Proposed amendments also implement guardrails around IMMEX program cancellations; for example, if a company's IMMEX program is cancelled, it will be required to either import goods under general importation regulations or reexport goods within 60 days of receiving a cancellation notification.

A new customs council will enforce customs laws and carry on initiatives such as overseeing and auditing customs broker licensing. The council will be composed of Mexico's National Customs Agency (Agencia Nacional de Aduanas de México or ANAM) and the Tax Administration Service (Servicio de Administración Tributaria or SAT). The SAT and ANAM will be able to conduct post-clearance audits to increase enforcement opportunities.

Customs brokers that are investigated for financial crimes or other crimes resulting in over five years in prison will be subject to a license suspension. The suspension shall last up to 90 days or the amount of time the broker is under investigation or behind bars. Importers will face increased fines for evading duties. Those importing items without the requisite Maquiladora, Manufacturing and Export Services Industry program documentation will face steep civil penalties of 250% to 300% of the value of the goods. Those importing prohibited items or items contrary to Customs Laws will face the same penalties, with the exception of motor vehicles, whose current penalties are 70% to 100% of the value of the goods. Trade stakeholders will also face penalties between MXN$1.5 million and MXN$2 million for importing or exporting goods in or out of the incorrect location. Couriers and parcel companies will face penalties between MXN$800,000 and MXN$1 million for violating SAT laws and policies.

USMCA Joint Review

The United States is continuing its preparation for USMCA Joint Review. A public comment period closed on November 3, 2025. Hearings were intended to be held on November 17, but were rescheduled by the USTR on November 7 to allow greater public participation over three days, December 3-5, 2025. Post-hearing rebuttals and supplemental testimony will be available for submission up to seven days following the last day of hearings.

The USTR will then submit a report to Congress that includes an assessment of operational experiences under the USMCA and a clear recommendation regarding the U.S. position on whether to extend the agreement. The report to Congress will also detail any previous efforts to address concerns related to that position or recommendation. The USTR must submit the report at least 180 days prior to the Joint Review. Canada and Mexico also have their respective processes leading up to the Joint Review beginning July 1, 2026. The Joint Review is intended to allow the member states to assess performance under the trade agreement and determine potential renewal actions.

Domestic U.S. Industry Impacts

The Sheinbaum administration's efforts to champion reform must be viewed with a wider geopolitical perspective. There is great interest among domestic U.S. manufacturers and importers in both the potential for customs reforms in Mexico as well as potential adjustments to the USMCA. The Mexico customs changes are particularly meaningful to those who have voiced concerns about historic underenforcement in Mexico leading to a flood of inexpensive non-USMCA imports into the country, thereby harming U.S. competitiveness. Reforms and enforcement are expected to potentially help level the playing field for the North American market. Also, Mexico was notably absent from the retaliatory saber-rattling amid the changing U.S. tariff landscape throughout 2025. These potential reforms and Mexico's tact throughout the year may serve to impact the viability and strength of future North American trade in 2026 and beyond.

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