

INCREASE TO MEXICAN IMPORT TARIFFS

DECEMBER 29, 2025.

Executive Summary:

As of January 1, 2026, Mexico will raise its import tariffs between 5% and 50% for 1,463 goods, mainly impacting the textile, steel and aluminum, plastics, automotive, among other sectors. To mitigate this financial impact, it is imperative to review the supply chain for raw materials and intermediate goods to determine the impact of this reform and, where appropriate, ensure that such goods to be imported, if they are to be imported with preferential tariff treatment under any of the Free Trade Agreements (“FTAs”) that Mexico has signed, in fact qualifies as originating under the Rules of Origin of the respective FTA.

Today, December 29, 2025, the “DECREE reforming various tariff classifications of the Tariff of the Law on General Import and Export Taxes” was published in the Official Gazette of the Federation, which will enter into force as of January 1, 2026.

Through the publication of the Decree, the Mexican government modifies the General Import Tax for 1,463 goods, comprised in the following chapters:

Chapter	Number of sections in this chapter affected by the reform
33 (essential oils and resinoids),	20
34 (soaps and derivatives),	4
39 (plastics and articles thereof),	79
40 (rubber and articles thereof),	7

Chapter	Number of sections in this chapter affected by the reform
42 (articles of leather),	18
48 (paper and paperboard),	49
50 to 60 (silk, wool, cotton, textile fibers, synthetic or artificial filaments, wadding, felt, non-woven fabrics, carpets, knitted or crocheted fabrics, impregnated fabrics)	416
61 to 64 (apparel and footwear),	357
69 (ceramic products)	3
70 (glass)	26
72 (cast iron, iron, and steel)	146
73 (articles of cast iron, iron, or steel)	131
76 (aluminum and articles thereof)	38
83 (miscellaneous articles of base metal)	2
84 (boilers, machinery, etc.)	26
85 (electrical machinery and equipment, etc.)	17
87 (motor vehicles)	58
90 (optical, photographic, or cinematographic apparatus)	2
94 (furniture)	30
95 (toys)	30
96 (miscellaneous manufactured articles)	4

In this regard, as of January 1, 2026, companies importing goods classified under the affected tariff classifications will face an increase in the general import duty rates ranging from 5% to 50%, as applicable; unless the imported good qualifies for preferential tariff treatment under one of the Free Trade Agreements that Mexico has signed and are currently in force.

Given this scenario, it is recommended to review whether currently imported goods benefit from preferential tariff treatment under the scope of any Free Trade Agreement and, if so, ensure that the corresponding proof of origin is available to support the tariff preference when applicable.

If additional information is required, we will be pleased to assist you.

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