

AMENDMENT TO THE FEDERAL TAX CODE TO ELIMINATE THE STRICT ORDER OF METHODS FOR GUARANTEEING TAX CREDITS

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At the end of 2025, several amendments were made to the Federal Tax Code, seeking to provide the Tax Administration Service with additional mechanisms and tools to combat the simulation of transactions and tax evasion, as well as to achieve greater control over taxpayer compliance with their obligations. The foregoing was aligned with the public policy of increasing tax revenue and limiting taxpayers' use of legal remedies to defer the payment of taxes.

Among these amendments, which entered into force on January 1, 2026, some of the rules of the administrative appeal for reconsideration were modified, and a strict and mandatory order of priority was imposed regarding the methods available to guarantee tax credits.

Prior to the aforementioned modifications, upon the filing of the administrative appeal for reconsideration, the Federal Tax Code suspended the obligation to post a guarantee, same obligation that would only need to be fulfilled once the appeal was resolved. With the amendments, this possibility was eliminated, and taxpayers are now required to guarantee the tax credit even when filing such appeal.

Likewise, prior to 2026, article 141 of the Federal Tax Code provided a catalogue of available methods for guaranteeing tax credits, and it was the taxpayer who chose the method that best suited their situation, which included, among others, surety bonds and deposit certificates. As a consequence of the amendment and the strict order imposed on the methods for posting a guarantee, taxpayers are now

required to use, in the first instance, the deposit certificate.

This modification has significant economic implications, since the cost of a surety bond is approximately 6% of the tax credit, whereas to obtain a deposit certificate, the taxpayer must disburse an amount equivalent to the full value of the tax credit.

In summary, as of January 1, 2026, taxpayers must present a deposit certificate to guarantee the tax credit, notwithstanding that they may file an administrative appeal for reconsideration against it.

Proposed amendment to article 141 of the Federal Tax Code

On March 19, 2026, President Sheinbaum submitted to the Congress a bill to amend article 141 of the Federal Tax Code. The proposed amendment would restore the taxpayer's ability to choose the guarantee method that best suits their situation; that is, it eliminates the strict order of priority under which tax credits had to be guaranteed through a deposit certificate.

Specifically, the bill proposes to *"restore the versatility of the catalogue of guarantee modalities, to be freely chosen by the taxpayer. Indeed, the diversity of the economic profiles of tax-obligated parties indicates that taxpayers should be allowed to guarantee their tax liability in the manner that is most accessible to them given their particular situation"*. Accordingly, the bill intends for the catalogue of guarantee methods to *"remain flexible and without a mandatory order."*

Additionally, the bill proposes the inclusion of a transitional provision that would allow taxpayers who guaranteed a tax credit through a deposit certificate in compliance with the strict order in effect as of January 1, 2026, to request the tax authority to substitute the guarantee within 30 days following the date on which the reform enters into force.

The bill was discussed and approved by the Plenary of the Chamber of Deputies on March 25, 2026, and will therefore be sent to the Senate for further discussion and approval.

It is important to note that the reform does not modify the requirement for taxpayers to guarantee the tax credit even when filing an administrative appeal for reconsideration; however, allowing them to choose the guarantee method, as they were able to prior to January 1, 2026, is highly beneficial in economic terms.

Finally, considering that bills submitted by President Sheinbaum to Congress typically do not encounter significant opposition, the proposed reform is most likely to be approved by the Senate.

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