

AMENDMENTS TO ARTICLE 141 OF THE FEDERAL TAX CODE ELIMINATION OF THE MANDATORY ORDER FOR ESTABLISHING TAX ASSESSMENT GUARANTEES

APRIL 2026

On **April 9, 2026**, the **Decree amending Article 141 of the Federal Tax Code (“FTC”)** was published in the Official Gazette of the Federation, which shall enter into force on the day following its publication, in accordance with the First Transitory Article of the Decree itself.

Through this amendment, the obligation for taxpayers to guarantee the tax assessment in accordance with a mandatory predetermined order is eliminated. Previously, Article 141 of the FTC required taxpayers to first offer the form of guarantee set forth in subsection I, up to the maximum amount of their economic capacity, and to demonstrate the impossibility of providing a guarantee under each successive form (subsections I through VI) before being able to choose an alternative form of guarantee. Under the amendment, taxpayers may freely choose any of the forms of guarantee provided for in Article 141, without the need to exhaust a specific order or demonstrate the impossibility of establishing the preferred forms.

In practical terms, prior to this amendment, Article 141 of the FTC provided that in order to guarantee the tax assessment (e.g., when challenging a tax assessment and seeking to suspend the administrative enforcement proceeding), the taxpayer was required to offer guarantees in strict compliance with the following order:

1. Certificate of deposit issued by an authorized institution.
2. Letter of credit issued by an authorized institution.
3. Pledge or mortgage.
4. Surety bond issued by an authorized institution.
5. Joint and several liability assumed by a third party.
6. Attachment through administrative proceedings.

This meant that if a taxpayer wished to offer a surety bond (which in practice tends to be the most expedient and accessible option), it first had to demonstrate to the tax authority that it did not have sufficient funds for a cash deposit or attachable assets subject to pledge or mortgage to cover the full amount of the liability.

In practice, this sequential requirement often caused delays and additional administrative costs, unnecessarily complicating the process of establishing the guarantee. With the amendment, these barriers are removed: taxpayers may directly choose the form of guarantee that best suits their needs and circumstances.

Additionally, the Second Transitional Article of the Decree provides that tax assessment guarantee proceedings initiated between January 1, 2026, and

the effective date of the Decree, as well as guarantees already established during said period in accordance with the order set forth in Article 141 in effect during the aforementioned period, may be subject to the new provisions, provided that the taxpayer expressly requests so before the collecting authority within thirty (30) calendar days following the effective date of the Decree. In the case of guarantees already established, the substitution shall not interrupt the suspension of the administrative enforcement proceeding nor trigger any additional demand. The collecting authority shall resolve the request within no more than twenty (20) business days. Any acts already completed and not challenged at the time of the request shall retain their effects.

In light of the foregoing, we recommend that our clients who have ongoing tax assessment guarantee proceedings (in particular, those who under the prior regime were required to establish guarantees in less convenient forms, such as pledge or mortgage, due to their inability to cover a certificate of deposit or a letter of credit) evaluate the possibility of requesting a change to a more expedient and accessible form, such as a surety bond.

We hope this information is helpful. Should you have any questions or comments, please do not hesitate to contact the International Trade and Tax legal team at Santamarina y Steta

Alejandro Luna
Partner
aluna@s-s.mx

Michel Zelaya
Counsel
mzelaya@s-s.mx

Benito González
Associate
adolfo.gonzalez@s-s.mx