NEW ADMINISTRATIVE RELIEF AND EXTENSION FOR COMPLIANCE WITH THE ELECTRONIC DECLARATION OF VALUE

AUGUST 2026

Executive Summary:

The SAT announced modifications to the RGCE for 2026 that defer the mandatory entry into force of the Electronic Value Manifestation *(Form E2)* and establish temporary facilities for importers.
In particular: the obligation to transmit the EVM through the Digital Window is extended until September 30, 2026; until December 31, 2026, certain accompanying documents already submitted as electronic annexes to the customs declaration will not need to be retransmitted; and until that same date, contracts or purchase orders may be replaced by *Form E15.*
These measures allow companies to complete the implementation of their processes and systems before the EVM becomes mandatory.

On July 31, 2026, the Tax Administration Service ("SAT") published the "Third Advance Version of the Second Resolution of Amendments to the General Foreign Trade Rules for 2026 and its Annexes 1 and 2", as well as the "First Amendment to Annex 1 of the RGCE for 2026". With respect to the value declaration, the relevant points are the following:

(i) FACILITIES
The Second Resolution once again amends the Eleventh Transitory Article of the RGCE for 2026, deferring the mandatory application of the Electronic Customs Value Declaration ("ECVD") and granting two (2) documentary facilities

Deadline	Scenario	Facility
Until September 30, 2026	The obligation to transmit the ECVD (form E2) through the Digital Window for each importation.	New extension: the ECVD may continue to be prepared under the traditional scheme.

Until December 31, 2026	The documents accompanying the ECVD: transportation documents (e.g., bill of lading, air waybill or others); the certificate or document evidence of the origin and provenance of the goods; as well as the document evidencing the guarantee established through a customs guarantee account.	These documents need not be filed again together with the ECVD where they have already been submitted through the Digital Window as electronic attachments to the customs declaration, which is the ordinary channel for customs clearance.
Until December 31, 2026	The contracts or purchase orders relating to the transaction involving the goods.	Instead of transmitting the complete contracts, form E15 may be filed with their general information: **(i)** Folio number; **(ii)** Date of execution; **(iii)** Parties; **(iv)** Purpose, whether the rendering of services, a sale or otherwise, together with a brief summary; (v) consideration, including the amount, form and terms of payment, as well as the currency; and **(vi)** term. The form is signed under oath *(bajo protesta de decir verdad)*, and as many sections as there are contracts may be added, therein.

In light of the foregoing, we recommend that our clients take advantage of the extension granted by the authorities in order to complete the implementation of the processes and systems necessary to properly comply with the obligation to transmit the ECVD once it comes into force.

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