

# New Electronic Customs File: What To Consider for Import/Export Operations

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**PRACTICES** Latin America Caribbean, Mexico, International

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With the recent amendments to customs legislation in Mexico, the authorities require taxpayers to demonstrate the substance and traceability of import/export operations, which means that an electronic file must be kept for each operation.

The documentation required is complex and exhaustive, including, among other items: (i) a sale agreement; (ii) an invoice; (iii) proof of payment; (iv) incremental expenses; (v) a list of employees with their payroll invoice; (vi) documentation that identifies the merchandise (data sheet, brochure, catalog or photograph); and (vii) a sworn statement regarding the use of the merchandise.

The file must also contain documents proving the legal use of the facility where storage or production processes are carried out, and information related to the fixed assets used for this purpose (whether owned by the importer/exporter or by third parties).

Importers and exporters must ensure that the suppliers or customers involved in the operation are not on a “blacklist” published by the Tax Administration Service (SAT).

Customs brokers are required to carry out a “pre-validation” of their clients, ensuring that they are fully identified and have the necessary infrastructure. Also, they must not have any ties to taxpayers who issue fake invoices, and comply with their tax and customs obligations.

These new rules imply a structural shift in the customs enforcement approach, creating a significant administrative burden for importers, exporters and customs brokers, as well as gathering sensitive information. Failure to comply will imply heavy fines and other penalties, such as suspension from the Importers' Registry.

For more information, please contact any of the following attorneys: