

# Recent Aspects to Consider Regarding Legal Compliance and Other Related Matters

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**PRACTICES** International, International Tax, Mexico

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The recent regulatory changes in Mexico require that companies immediately strengthen their internal controls and documentation processes. Priority areas of attention include: (i) the integration of materiality files for tax and foreign trade operations, (ii) the review of anti-money laundering policies and monitoring mechanisms and (iii) the preparation of protocols to respond to labor inspections regarding subcontracting. Companies that do not act in a timely manner face risks of intensified audits, suspension of operations and impacts to their operational continuity.

In recent months, various provisions have come into force that modify the compliance standard expected of companies in Mexico. Now more than ever, management teams need to ensure that their legal and compliance departments are aware of these changes and take the appropriate measures.

## 1. Tax Matters

### a) Audits to review CFDI's considered invalid

In recent years, various modifications have been approved, as well as judicial criteria issued that transform the way in which companies must document their operations. The issuance of the CFDI for the operations carried out by the company will not be sufficient by itself to prove the actual existence of the operation.

In 2026, there is already a new type of domiciliary visit, with the purpose of verifying that the CFDIs support existing, true operations or real legal acts, when the authority presumes that such receipts were issued illegally. Thus, the risk requires undertaking preventive actions to address possible challenges. It is essential that taxpayers implement policies for the preservation and integration of materiality files for each operation and keep, in a complete and rigorous manner, all documents and information that effectively support their operations at their tax domicile.

It is essential that taxpayers implement policies for the conservation and integration of the materiality files of each operation, and that they preserve all the documents and information that effectively prove their operations in their tax domicile.

### b) Audit programming and guidelines

Recently, new audit programming criteria were announced, marking a clear focus on risk analysis to identify companies with inconsistencies, atypical operations or signs of simulation. This means that audits will be more precise and faster. Companies that do not have solid compliance processes will be exposed to these types of programs. Companies that do not strengthen their internal controls, do not integrate materiality files and do not review the consistency of their information run the risk of being classified as high-risk taxpayers and therefore potential subjects of audit processes.

### c) Guarantees for contested tax credits

In 2026, the possibility of avoiding the guarantee of the tax credit when filing an appeal for revocation is eliminated. In addition, the regulation of the means of guarantee and their priority is substantially modified, forcing taxpayers in practice to immobilize resources from the beginning of the challenge. The new scheme requires first that the guarantee be granted through a deposit certificate.

This means that taxpayers will have to freeze their own resources during the time the litigation lasts and until the means of defense is definitively resolved. Added to this is the reform to the Amparo Law, through which it is provided that the granting of the suspension will be discretionary and only when guaranteed with a deposit certificate or letter of credit. Any tax contingency not addressed in a timely manner can become a financial problem for any company

#### d) Tax incentive/regularization

The new tax incentive in force in 2026 constitutes an opportunity for companies to seek to regularize tax contingencies without the need to enter into more costly contentious procedures. Thus, regularizing now not only represents a reduction of these credits or debts, but also strengthens the company's position before an authority that will operate with stricter risk criteria.

## 2. Import and Exports

The authority requires that the importer or exporter prove the materiality and traceability of operations, and must have an electronic file for each operation, which must contain, among others: a purchase-sale contract (not simply purchase orders), proof of payment and a list of employees with payroll CFDI. In practice, much of this documentation does not exist at the time of dispatch or is constantly modified due to the dynamism and complexity of operations.

This involves an additional administrative burden for importers and exporters, as well as the risk of not having robust files to support each operation. Companies that do not strengthen their internal processes, do not integrate complete files and do not ensure the traceability of their operations, will be exposed to contingencies that may affect inventories, cash flow and operational continuity

## 3. Anti-Money Laundering

The reforms to the Anti-Money Laundering Law include: (i) the expansion of the concept of beneficial owner and greater control in its identification, (ii) the obligation to have automated mechanisms for permanent monitoring of operations, internal personnel selection procedures and training, and (iii) the obligation to carry out annual internal or external audits that certify compliance with obligations.

The authority will have powers to temporarily suspend acts or operations when it detects noncompliance, which can paralyze essential activities and generate operational and reputational damage that is difficult to reverse. Anti-money laundering compliance now corresponds to a critical component of operational continuity. Companies that do not prepare will face risks that can directly affect their operational and compliance capacity.

## 4. Labor: Inspection Protocol Regarding Subcontracting

The authorities published a protocol in which they develop the points to consider and review in: (i) verification visits to the work centers of those who request their registration or are registered in the REPSE (ii) inspections at the work centers of contractors, beneficiaries and at any work center where specialized services are provided or a placement of workers takes place and (iii) ordinary

and extraordinary inspections regarding general working conditions, safety and hygiene and training.

Given the described panorama, we recommend scheduling a diagnostic session to evaluate the current state of your internal controls and identify priority compliance actions. We remain at your entire disposal for any questions or in case you require more detailed advice regarding any of the above points.