Cuesta Campos®

WHAT'S COMING IN 2026

In a constantly changing regulatory environment, this guide outlines the key legal challenges for 2026.

It provides a comprehensive overview of updates in **labor**, **tax**, and **foreign trade** matters, offering a preventive perspective on **contractual** risk management to successfully navigate Mexico's competitive and regulatory landscape.

NEW LABOR REQUIREMENTS

1 **Initiative to reduce the workweek:** A gradual reduction of the workweek is proposed, decreasing it from 48 to 40 hours per week as follows:

YEAR	WORKWEEK
2026	Possible publication: May 1, 2026.
2027	46 hours
2028	44 hours
2029	42 hours
2030	40 hours

OVERTIME	DESCRIPTION
12 overtime hours per week	The proposal considers allowing employees to work up to 12 overtime hours per week, as well as establishing a cap of 4 weekly hours paid at the triple overtime rate.

This reform initiative is currently under review and discussion by the Chamber of Deputies. Accordingly, it must be approved by the Federal Congress in order to become a reality.

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2 **New Surveillance Strategy:** The Ministry of Labor and Social Security has published a new "Inspection Protocol on Outsourcing," aimed at strengthening the verification powers of the labor authorities to identify and sanction prohibited, irregular, or simulated outsourcing regimes.

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3 **Chair Law Countdown:** As of December 14th, 2025, all workplaces must have implemented and documented the measures necessary to ensure continuous rest for employees whose activities require them to remain standing.

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4 **INFONAVIT Reform:** On November 10th, 2025, INFONAVIT granted an extension for compliance with the "Socially Oriented Housing" reform. As a result, salary withholdings destined for credit payments must be applied beginning in the sixth bimonthly period of 2025 (November–December). It is important to review the details of this criterion and the potential impact of the required adjustments for the Company.

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5 **Minimum Wage Compliance:** Beginning January 1st, 2026, the minimum wage in the Northern Border Free Zone will increase from MXN $419.88 pesos to MXN $440.87 pesos per day (5 percent). In the rest of the country, the minimum wage will increase from MXN $278.80 pesos to MXN $315.04 pesos per day, resulting in a 6.5 percent increase plus MXN 17.01 corresponding to the Independent Recovery Amount (MIR).

Verify whether any of these obligations must be implemented at your workplace to avoid penalties and minimize an operational impact.

We will be pleased to help you determine the effects and implications for your Company, as well as the **key measures to prevent risks and ensure compliance.**

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KEY TAX CHANGES

In 2026, the tax provisions will undergo highly significant changes because, unlike in previous years, this reform is not limited to a revenue-focused approach; it introduces substantial modifications.

1. **New IEPS taxes:** An 8% tax is introduced on violent or adult-rated video games, and the existing IEPS rates on tobacco and sugary beverages are increased.

2. **Increased oversight of digital platforms:** Digital platforms must provide the tax authority with real-time access to their transaction records and apply new VAT and income tax withholding rules to sellers.

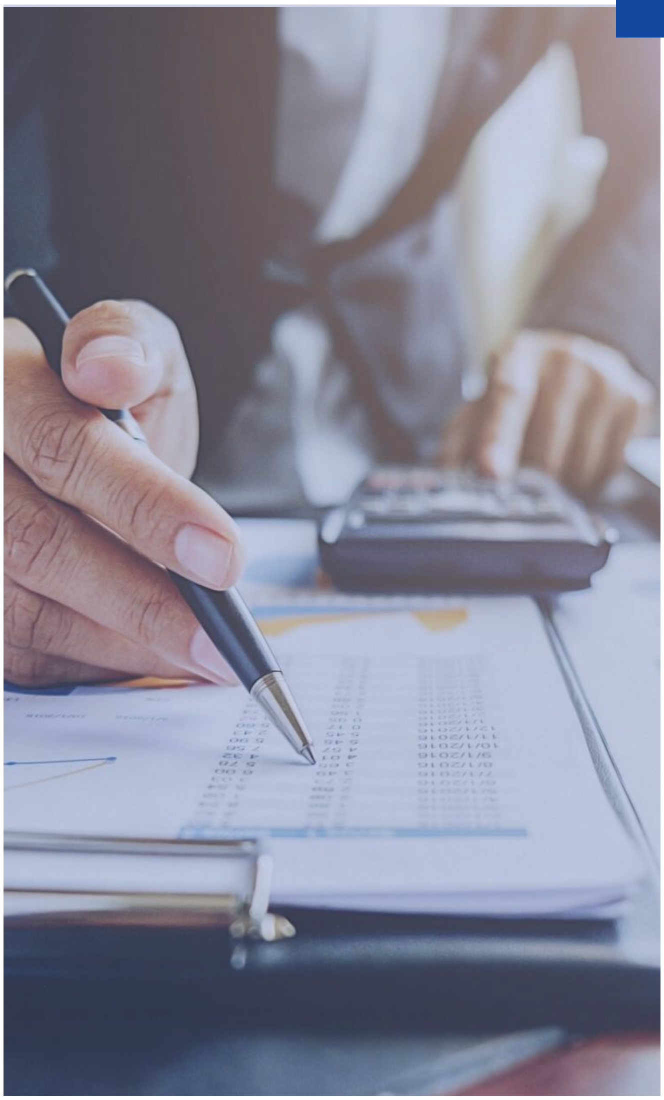
3. **Strengthening of SAT audit powers**: Technological audit tools are expanded and penalties for smuggling, simulated transactions, and fake invoices are significantly tightened.

4. **Capital repatriation incentive:** A temporary program is created offering a preferential 15% income tax rate on foreign-held capital repatriated to Mexico and invested for at least three years.

5. **Income tax changes and administrative simplification:** The annual withholding rate on interest increases, RESICO taxpayers are exempted from filing an annual return, and the deadline for canceling tax invoices (CFDI) is extended.

6. **Tax regularization program:** The income threshold to access reductions in fines and surcharges is increased to MXN 300 million.

7. **Changes to defense remedies:** Taxpayers filing an administrative appeal must now guarantee the tax assessment, generally through a cash deposit within six months.



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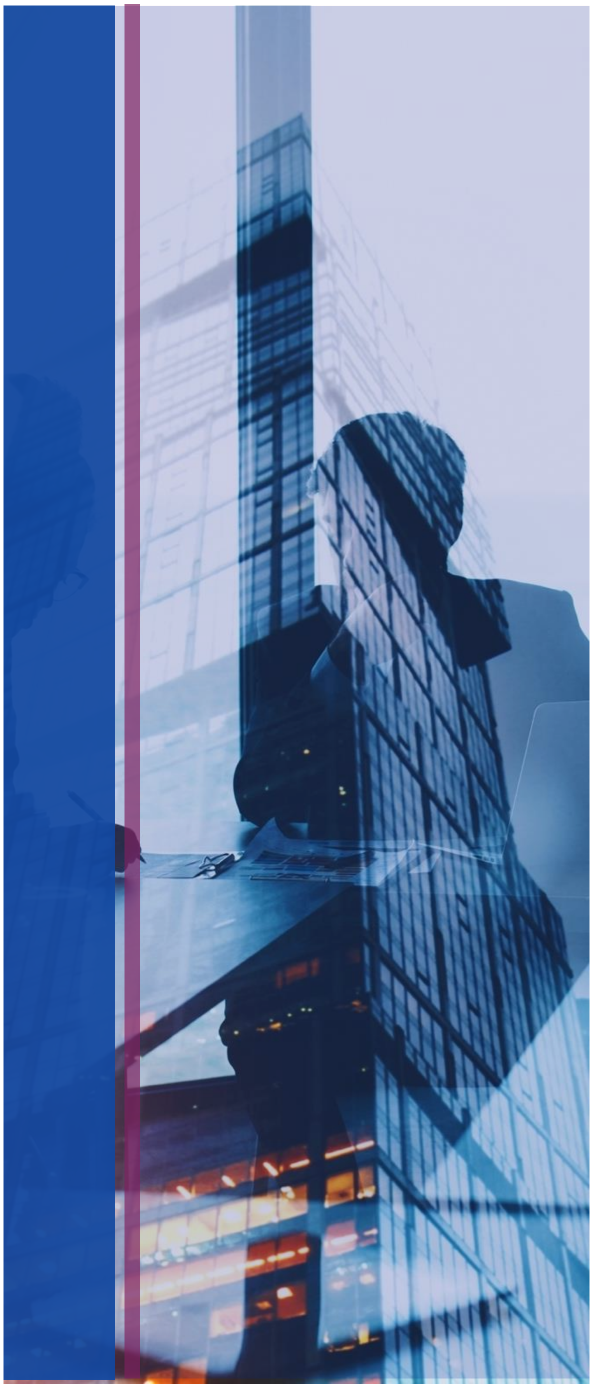
CONTRACTUAL RISK MANAGEMENT



Context

Economic volatility + geopolitical tensions + regulatory changes > impact on contractual performance.

Rigid contractual structures = operational and legal risk.

Key risk factors

- Inflation and recessionary risks.
- Trade tensions.
- Renegotiation of the USMCA.
- Geopolitical conflicts.
- Domestic legal reforms.

Contractual flexibility and legal framework

- Contractual adjustment due to supervening circumstances.
- Exit and renegotiation clauses.
- Risk allocation mechanisms.
- Force majeure.
- Governing law and dispute resolution.

Suggested focus

- Review to identify economic, regulatory and commercial risks.
- Renegotiation / amendment > increased flexibility and risk allocation.

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KEY CHANGES IN FOREIGN TRADE

1. Reform to the Mexican Customs Law

Stricter regulations and higher fines will come into effect on January 1, 2026. A more robust electronic file will be required, including invoices, digital tax receipts under Mexican tax regulations (CFDI), contracts, and receipts, which implies greater documentary control and technological oversight. Penalties for non-compliance will be more severe, with fines of up to 300% of the value of the goods.

2. Electronic Value Declaration (MVE)

In accordance with the extension granted, the MVE will become mandatory as of April 1, 2026. Importers must submit the MVE through Mexican Foreign Trade Digital Platform (VUCEM) and must keep it for at least five years. However, operational uncertainties persist, along with a lack of clear guidelines to ensure compliance. Clarifications are expected with the upcoming publication of Frequently Asked Questions.

3. Joint and several liability for customs brokers

Customs brokers will be responsible for determining contributions and ensuring compliance with Non-Tariff Regulations and Restrictions (“NTRRs”). Penalties for errors will be more severe and may include the revocation of licenses. This requires greater training and stronger internal control for each operation.

4. Reform of the Mexican Tariff Law

From January 1, 2026, tariffs will increase from 10% to 50% for countries without a trade agreement with Mexico or a certificate of origin. This measure affects more than 1,400 tariff items and key sectors such as steel, textiles, and auto parts. The objective is to protect domestic industry and ensure fair competition.

Affected industries may need to reconfigure their supply chains to mitigate the impact of the new tariffs and regulations, by seeking out strategic suppliers or relocating processes, thereby reducing risks and costs.

5. Intensive Tax Auditing

Foreign trade will be a top priority. Inspections will be stricter for those importing products priced below market value or failing to comply with NTRR. Likewise, customs authorities will target taxpayers abusing programs and/or certifications such as the IMMEX Program, VAT Certification, among others. The strategy emphasizes technological controls, traceability, and severe penalties for undervaluation and misuse.

6. Electronic Foreign Trade File

With the entry into force of the Foreign Trade General Rules for 2026, the number of documents required to form the foreign trade file will increase. This file must include all documentation supporting the materiality of every import and export operation, and it must be kept for a minimum of five years. Importers and exporters are required to keep in each file the following documents: tax receipts (CFDI), commercial invoices, proof of payments (wire transfers or letters of credit), contracts related to the transaction of goods, transportation expenses, insurance and related services, contracts proving the legal use of premises where goods are stored or production processes are carried out, a list of workers involved in the foreign trade operation including payroll CFDIs, royalty payment agreements, accounting records, technical sheets, and documentation that fully identifies the goods, among others. Proper integration of electronic files will be critical, as customs authorities have intensified the review of this type of information and reinforced its requirement through new provisions.

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