

RITCH MUELLER

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TAX NEWSFLASH

Amendment proposal to eliminate mandatory order for tax guarantees

On March 18, 2026, the President submitted to the Mexican Congress a proposal to reform Article 141 of the Federal Fiscal Code (the “**CFF**”), aimed at restoring taxpayers’ ability to freely choose the modality through which to guarantee tax assessments imposed on them (the “**Proposal**”).

With the reforms to Article 141 of the CFF that came into force in January 2026, a mandatory order of priority was introduced in the modalities to guarantee a tax assessment, placing as a first option the cash deposit bond to *Banco del Bienestar* (a State-owned bank). Under this scheme, taxpayers had to exhaust each modality in the statutory order of priority or prove the impossibility of using one of these modalities before being able to opt for the next option.

In practice, this regime obliged taxpayers to disburse resources equivalent to 100% of the tax assessment through a cash deposit to avoid the initiation or continuation of the administrative enforcement procedure. This scheme gave rise to several litigation procedures questioning its constitutionality where, in some cases, Judges granted injunctions allowing even obtaining taxpayers to freely opt for any form of guarantee without following the mandatory order in force.

The Proposal seeks to amend the first paragraph of article 141 of the CFF to reestablish the previous regime, where taxpayers could freely choose the modality of guaranteeing a tax assessment without following a mandatory order.

For tax assessments guaranteed under the mandatory scheme in force as of 2026, the Proposal establishes the option for taxpayers to choose to replace the corresponding guarantee with any of the options provided for in Article 141 of the CFF, provided that the taxpayer requests it and the tax authority authorizes it.

It is important to note that the Proposal does not eliminate the obligation to guarantee tax assessments when they are challenged through an administrative appeal. Therefore, in that instance, taxpayers must continue to guarantee tax assessments to avoid a collection procedure⁽¹⁾.

The Proposal was introduced before the Lower Chamber of the Mexican Congress for its analysis and legislative processing. We will keep you informed in case the Proposal is passed.

Should you require assistance, please contact our Tax experts.

(1) However, the option established in the Twenty-Ninth transitory article of the Federal Revenue Law for 2026 remains in force, allowing taxpayers who file an administrative appeal during 2026, to guarantee the tax assessment within a six-month period from the date the appeal is filed.

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