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NEWSFLASH

Single Window for Foreign Trade Procedures (*Ventanilla Única de Trámites de Comercio Exterior*)

On May 4, 2026, the head of the Executive Branch published the "Decree Enabling the Single Window for Foreign Trade Procedures" (*Decreto por el que se habilita la Ventanilla Única de Trámites de Comercio Exterior*) in the Official Gazette of the Federation (*Diario Oficial de la Federación*). The Decree forms part of the 2025–2030 National Development Plan and its Cross-Cutting Axis 2, "Public Innovation for National Technological Development," which promotes the simplification and digitalization of administrative procedures across all three levels of government.

The objective is to consolidate a new foreign trade window model that not only centralizes procedures but also enables comprehensive process management, coordinated issuance of resolutions, a substantial reduction in response times, and the elimination of unnecessary administrative burdens, thereby strengthening legal certainty and the country's competitiveness. In practice, this Decree transforms the current Mexican Digital Foreign Trade Window (VUCEM), which the SAT currently administers, into a new platform under the control of the Agency for Digital Transformation and Telecommunications (ATDT).

1. Key Provisions of the Decree

Purpose and scope.

The Decree establishes the Single Window for Foreign Trade Procedures (*Ventanilla Única de Trámites de Comercio Exterior*) as the sole channel through which the foreign trade authorities (the Ministry of Economy (*Secretaría de Economía*), the Tax Administration Service (SAT), and the National Customs Agency of Mexico (ANAM)) receive, manage, and resolve the procedures under their jurisdiction. Additionally, the Decree creates a Single Foreign Trade File (*Expediente Único de Comercio Exterior*), which enables information sharing among authorities to simplify, facilitate, and ensure traceability of foreign trade operations.

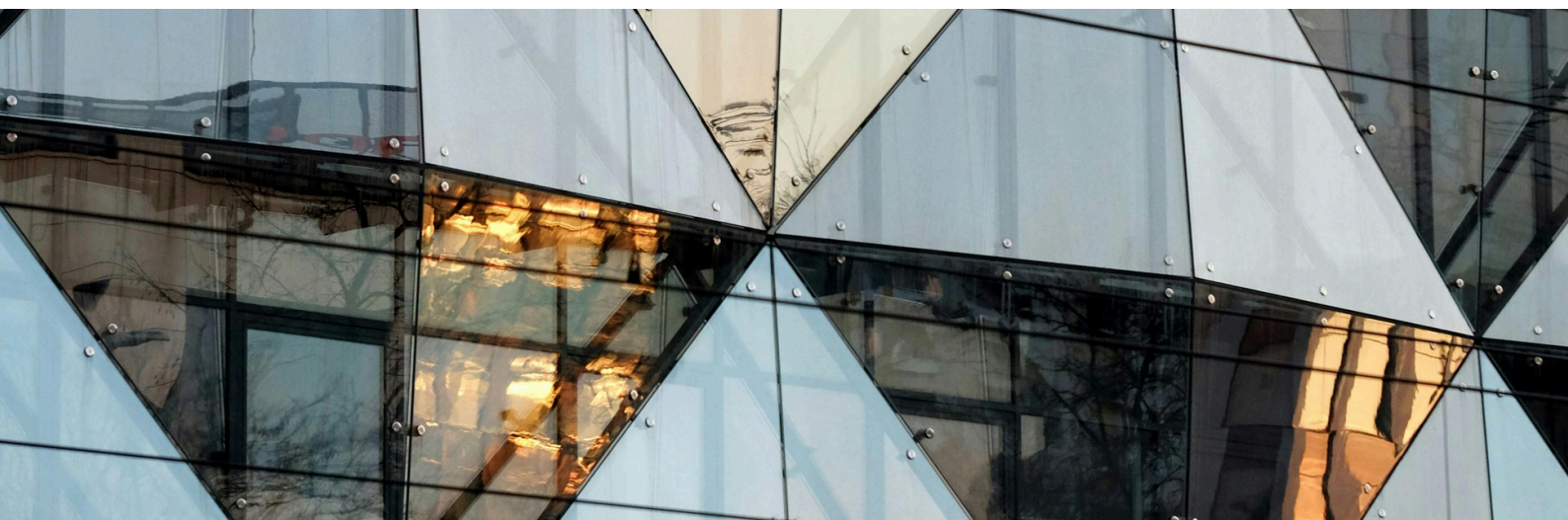
The ATDT assumes responsibility for operating and administering both the Single Window and the Single File, with broad powers that include issuing operational guidelines, overseeing that authorities resolve procedures within the legally prescribed timeframes, coordinating systems interoperability among government agencies, designing traceability mechanisms, coordinating suspensions or cancellations of import and export registries and incentive programs, and providing advisory services and support to users throughout the entire procedure cycle.

Through the Single Window, interested parties may submit procedure applications, check the status of their processes in real time, make electronic payments for taxes arising from foreign trade operations, and receive notifications, requests, and administrative resolutions.

By using the Single Window, the user accepts that authorities will deliver all notifications through electronic means, with full legal validity. A notification qualifies as legally served upon the generation of the electronic acknowledgment of receipt, and it takes effect on the business day following the date on which it becomes available on the Single Window.

To file procedures, the interested party must hold an active registration with the Federal Taxpayer Registry (*Registro Federal de Contribuyentes*) and maintain a valid e.firma certificate.

The competent authorities must adapt their systems, processes, and databases to ensure functional integration with the Single Window, avoiding the duplication of requirements and administrative burdens. The ATDT will implement cybersecurity protocols, risk management measures, and continuous monitoring to protect the integrity, confidentiality, and availability of information.



2. Benefits and Opportunities

The Decree offers concrete advantages for companies engaged in foreign trade operations. First, centralizing all procedures through a single digital channel eliminates the need to interact separately with the Ministry of Economy, the SAT, and the ANAM, reducing documentary duplication and administrative burdens.

Likewise, the Single Foreign Trade File allows the competent authorities to share information that the taxpayer submits once, preventing companies from having to file the same documentation before multiple agencies. Real time status tracking and electronic receipt of resolutions give users greater visibility and control over their ongoing processes.

Another relevant aspect is that the ATDT holds express authority to oversee that government agencies resolve procedures within the legally prescribed timeframes and request only the requirements set forth in applicable regulations, introducing an institutional accountability mechanism that may benefit users.

Finally, the advisory and support framework throughout the entire procedure cycle, including assistance with questions, complaints, and clarifications, represents a valuable resource for companies that lack dedicated teams for foreign trade regulatory management.

3. Challenges

A practical challenge is the technology transition, where the SAT will transfer the VUCEM to the ATDT within timeframes that both authorities will determine, and the Single Window must begin accepting procedure filings no later than fifteen business days after the Decree takes effect. This extremely short deadline raises concerns about operational continuity during the migration.

Regarding user obligations, the Single Window requires users to provide complete, legible, truthful, and up-to-date information; keep their identification and contact data current; assume responsibility for the actions of their legal representatives and authorized third parties; and maintain active the notification mechanisms that the platform provides. Failure to comply with these obligations may result in adverse consequences, although the Decree does not develop a specific sanctions regime.

A critical aspect is the electronic notification regime. By using the Single Window, the user automatically accepts that authorities will deliver all notifications through that channel, and such notifications take effect on the business day following their availability on the platform. This requires companies to monitor the platform continuously to avoid the inadvertent expiration of procedural deadlines.

Procedures initiated before the Decree takes effect and those pending resolution through the VUCEM must proceed through the new Single Window, in accordance with the rules in force at the time of their original filing. Companies with ongoing procedures should track them closely to ensure that the migration does not affect their files.

It also remains unclear how this Single Window connects with the National Digital Investment Window (*Ventanilla Digital Nacional de Inversiones*) created by the Decree for the Immediate Authorization of Investments, published on the same date. The ATDT administers both platforms and they may share common users, yet neither decree expressly provides for their interconnection.

Regarding procedure resolution timeframes, the Decree states that the ATDT will oversee compliance and, in the event of non-compliance, will "notify the competent authorities." However, the Decree does not establish specific consequences for non-compliant agencies, nor does it provide for affirmative administrative silence (*afirmativa ficta*) as the Decree for the Immediate Authorization of Investments does.

Additionally, the Decree does not expressly address the treatment of confidential information or trade secrets that users must share through the Single File, beyond the general cybersecurity measures. For companies in sensitive sectors, this may raise legitimate concerns.

Finally, the Decree does not specify whether agencies other than the three foreign trade authorities (Ministry of Economy, SAT, and ANAM) that participate in foreign trade operations will have to integrate into the Single Window, or within what timeframes, although Article Five refers generically to "agencies and entities of the Federal Public Administration that hold jurisdiction."

4. Practical Implications and Next Steps

Companies with ongoing procedures before the VUCEM, such as import permits, certificates of origin, IMMEX programs, or others, should document the status of each file before the migration, so they have a backup that allows effective tracking on the new platform. We also recommend updating the identification, contact, and legal representation data currently registered in the system, as this information will carry over to the new platform.

We recommend monitoring the issuance of the operational guidelines that the ATDT will publish, as these will define the specific operating rules, technical standards, and interoperability mechanisms that companies must follow.

We invite you to reach out to your usual contacts at Ritch Mueller to discuss any matters described in this note. To that end, we make available our email address contacto@ritch.com.mx through which we can direct your inquiry to the appropriate members of our team.