

Foreign Trade 2026:

Audit Landscape and Compliance Recommendations



Trade & Customs oversight has increased substantially in recent years. Just in 2025, there was a rapid growth in oversight activities, representing an increase in revenue collection of more than 30% vs previous year just in trade & customs matters.

The Master Plan for 2026 released by the Mexican Government sets higher collection targets and enforcement actions aimed at very specific areas, including trade & customs operations.

Moreover, recent amendments to the Customs Law and General Rules of Foreign Trade, **which came into force in January 2026**, establish additional obligations for importers and exporters, as well as customs brokers and an **increase of penalties by up to 200%.**

Due to the above, we strongly recommend that all those involved in foreign trade operations, **review their grade of compliance to verify that they are aligned with the new obligations, reduce potential risks and be in a better position to face an audit by the tax authorities.**

We recommend contacting our Grant Thornton Trade & Customs practice to learn more about how these changes may affect your operations.



**Trade & Customs
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