Foreign trade and customs

Forvis Mazars in Mexico

forvis mazars

About Forvis Mazars

Forvis Mazars is a leading global network of professional services formed by two firms operating under the same brand: Forvis Mazars, LLP in the United States and Forvis Mazars Group SC, an integrated international partnership operating in over 100 countries and territories. Both members share a commitment to creating an unparalleled client experience, providing audit, tax, advisory, and consulting services worldwide.

Forvis Mazars in Mexico

Forvis Mazars in Mexico is a bold, innovative, and constantly growing organisation. Our headquarters are located in Mexico City, with regional offices in Guadalajara, Mexicali, Monterrey, Puebla, Quéretaro, San Luis Potosí and Toluca, allowing us to serve clients across all key regions of the Mexican economy.

We have over 570 professional staff led by a partner team that takes direct responsibility for providing excellent service to our clients. As part of the single global Forvis Mazars network, our partners also have direct access to a worldwide group of expert colleagues.

Our presence



How can we help?

1. Audit and assurance
2. Financial advisory
3. Consulting
4. Tax
5. Legal services
6. Outsourcing services
7. Sustainability

Figures as of August 2026

570+
professionals

25
Partners*
*this figure includes local partners

10%
Annual growth*
*Financial year: September 2025 to August 2026

8
Offices

Mexico City
Guadalajara
Mexicali
Monterrey
Puebla
Querétaro
San Luis Potosí
Toluca

Foreign trade and customs

The enforcement of customs and tax regulations by the new administration in Mexico has intensified in recent years, presenting a number of challenges for foreign and domestic companies operating in the country.

The structural reforms enacted in Mexico, aimed at improving fiscal performance through responsible and reliable practices, have made the country one of the most heavily regulated and closely monitored jurisdictions in the area of foreign trade.

Our approach

We are a multidisciplinary foreign trade and tax team with experience across the supply chains of the manufacturing industry in a range of sectors, including automotive, electrical, pharmaceutical, food and aerospace, among others.

At the preventive stage, we focus on establishing a culture of customs best practice, with an emphasis on risk prevention and management.

Where your organisation is subject to a verification review by the authorities, we focus on dispute resolution, safeguarding the company's rights at all times.

Our services



Mexican customs regulations upon importation

A practical assessment of customs and foreign trade compliance matters, helping companies to identify key risks, understand their regulatory exposure and strengthen their operating framework in response to evolving customs regulations.

- Mexican non-tariff regulations and restrictions.
- Mexican tariffs.
- Review of IMMEX and maquila requirements and obligations.
- Assistance with general import requirements.
- Assistance with customs audits carried out by the Mexican authorities on related parties in Mexico.
- Customs valuation obligations.



Origin compliance analysis for Free Trade Agreements (FTA´s)

Our team has extensive experience in rules of origin and origin certification for the application of preferential tariff treatment. We provide origin analysis, compliance reviews and certification for specific products exported or imported under FTAs.

- Analysis of compliance with rules of origin.
- Review of compliance with production process and substantial transformation requirements.
- Review of record-keeping (traceability of raw material and input acquisition, finished product manufacture and finished product sales).
- Issuance of origin certifications / requests for certificates and Authorised Exporter Number
- Requests for origin certifications from suppliers and supplier compliance questionnaires.
- Audits and/or diagnostic reviews of origin certifications.
- Assistance with origin verifications by the authorities.

Monthly foreign trade compliance

Safeguarding the validity of economic promotion programmes such as IMMEX and PROSEC, together with tax obligations, from the company's compliance opinion through to legal obligations, including updates to the company's shareholding structure.

- Application for and renewal of the security matrix.
- Decoding and analysis of the monthly Data Stage.
- Compilation of the international trade file.
- Support with recurring queries on customs and tax provisions and regulations.

Foreign trade audits and information requests

The Tax Administration Service (SAT) Master Plan aims to strengthen tax audit and collection activity through actions designed to encourage voluntary compliance and tackle conduct that erodes the tax base, through the General Collection Administration, Tax Audit and International Trade Audit units. The Forvis Mazars team has the experience required to support companies with the following:

- Handling of Invitation Letters or desk reviews initiated by the tax or customs authority.
- Support during on-site inspection visits.
- Support with customs administrative procedures (PAMA).
- Support with reviews of obligations under the VAT/IEPS Certification and Authorised Economic Operator (AEO) schemes.

Certification services & endorsement programs

Management of foreign trade promotion programmes, providing a plan for each department of the company involved in obtaining those programmes, which are offered by the Ministry of Economy and the Tax Administration Service (SAT).

These foreign trade promotion programmes boost the productivity of companies located in Mexico. One example is the IMMEX programme, which grants benefits to producers of goods intended for export, such as deferral of general import duty, anti-dumping and countervailing duties and even value added tax (VAT), where the company holds VAT Certification.

- Registration under the company certification scheme, VAT and IEPS modality.
- Registration under the company certification scheme, Authorised Economic Operator modality.
- Registration in the IMMEX programme.
- Registration in the PROSEC programme.
- Support with tax refund procedures for exporters (Drawback).

2026 Customs Reform and Electronic Value Declaration (MVE) services

With the 2026 customs reform now in force, companies will need to adapt their processes and documentation to meet the new requirements for customs files and the Electronic Value Declaration (MVE). We offer practical solutions to facilitate implementation and mitigate compliance risks.

- Preparation of compliance checklists for the new requirements covering the Customs Broker's file, the transaction-level file and the MVE Annexes.
- Review of sample files to determine the level of compliance, identify areas for improvement and detect risks.
- Training on the 2026 customs reform, tailored to the company's specific operations.
- Workshop on issuing the MVE, including determining the Annexes applicable to the company's operations.

Regulatory notifications (amendments, withdrawals and reactivations)

General support for companies in complying correctly with notifications of structural and operational changes.

For companies operating under the IMMEX programme, this covers compliance with the IMMEX Decree and the General Foreign Trade Rules, with the aim of maintaining an up-to-date electronic file and informing the administrative authority of any changes through the relevant channels and within the applicable deadlines.

- Registration in the importers' register.
- Registration in the register of importers in specific (sensitive) sectors.
- VUCEM/VUTCE digital seals and COVEs.
- Updating of customs broker engagements.
- Updating of partners and shareholders across the various international trade programmes.
- IMMEX: extension or cancellation of the registration of sub-manufacturing companies.
- IMMEX: cancellation of authorised tariff items.
- IMMEX: addition or removal of the address of a plant, warehouse or storage facility.
- IMMEX: change of modality.
- IMMEX: annual programme report to the Ministry of Economy (SE).
- IMMEX: extension for sensitive products.
- IMMEX: subsequent extension for sensitive products.

Preventive audit service

An integrated analysis model focused on foreign trade operations, verifying the reasonableness of Incoterms, additions to and deductions from customs value; customs clearance, validating the application of tariff preferences and identifiers; and the correlation of customs operations with accounting and tax processes, such as the reconciliation of foreign trade contributions for monthly tax payments.

- Review of Annex 30 and the Credit and Guarantee Control System account statement, and its reconciliation against IMMEX Annex 24.
- Opening inventory and discharge report.
- Review of IMMEX customs compliance and Annex 24 reconciliations. Open balances against physical inventory in the ERP system.
- Identification of contingencies in historical transactions (overdue balances).
- Authorised Economic Operator.
- IMMEX obligations.
- Sub-maquila operations.
- Review and opinion on international trade file documentation.
- Review of compliance regarding the lawful importation, possession and stay of fixed assets (machinery and equipment).
- Review of compliance with the regulations applicable to bonded warehouses for the automotive industry.

Appendix
Our team



Alfredo Hernández
Foreign trade and customs Director
alfredo.hernandez@forvismazars.com

With more than 21 years of experience, Alfredo has been involved in a wide range of customs audit projects for the Mexican customs authorities, as well as customs projects relating to IMMEX, VAT and IEPS Certification, PROSEC and other requirements, with a particular focus on the manufacturing industry.

Alfredo began his career in 2006 at JP Morgan & Chase Global Trade Services as a customs auditor and consultant. In 2008 he joined the Tax Administration Service (SAT), where he remained for almost nine years, overseeing customs operations and audits on behalf of the government, including five years as a senior official responsible for free trade agreement rules of origin verifications, as well as customs procedures and management in general.

In 2015 he was trained by the World Customs Organization as a rules of origin auditor and, from 2015 to 2017, he was the lead member of the NAFTA audit cooperation team representing the Mexican government, taking part in trilateral origin verifications and in the CPTPP and USMCA negotiations.

Since 2018, Alfredo has provided customs consulting services as a Director at PwC Mexico. In 2025 he joined Forvis Mazars as Customs Director for Mexico.

Sector experience

- Automotive
- Financial services
- Retail
- Manufacturing
- Oil and gas
- Industrial
- Technology

Memberships and certifications

- Certified in Rules of Origin by the World Customs Organization (WCO)

Education

- Bachelor’s degree in International Relations, Universidad Iberoamericana
- Postgraduate degree in Business, Antwerp Business School, Belgium

Appendix
Our team



Karla Castañeda
Foreign trade and customs Sr. Manager
karla.castaneda@forvismazars.com

With more than 10 years of experience, Karla Castañeda provides consulting services on matters relating to customs and international trade provisions and regulations in Mexico, including customs compliance, rules of origin and Free Trade Agreements, strategic import/export planning, the IMMEX programme, VAT/IEPS Certification, PROSEC, non-tariff regulations and restrictions, virtual operations, and compliance during audits and origin verification procedures before the customs authorities.

She also took part in the negotiation and modernisation of agreements such as the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), the Agreement between Mexico, the United States and Canada (USMCA), the Free Trade Agreement between the European Union and Mexico (EU–Mexico FTA) and the Agreement between Mexico and the European Free Trade Association (EFTA), specifically in origin verification procedures, representing the Mexican Customs Authority.

Since 2018, Karla has provided consulting services in international trade and customs, holding the roles of Senior and Manager at the consulting firm PwC Mexico. In 2025 she joined Forvis Mazars as a Senior Manager.

Sector experience

- Automotive
- Chemicals and materials
- Consumer
- Food and beverage
- Manufacturing
- Retail

Memberships and certifications

- Cambridge ESOL Certificate in Advanced English

Education

- Bachelor’s degree in Language Interpreting – Instituto Superior de Intérpretes y Traductores
- Diploma in Tariff Classification – Escuela de Clasificación Arancelaria
- Diploma in International Trade and Free Trade Agreements – Instituto Mexicano de Ejecutivos de Comercio Exterior
- Specialisation in Translation and Interpreting of Comparative Law – Instituto Superior de Intérpretes y Traductores

Appendix
Our team



Adrián Rodríguez
Foreign trade and customs Manager
adrian.rodriguez@forvismazars.com

With more than 7 years of experience, Adrián Rodríguez is a lawyer with a Master's degree in Tax Law and Public Finance from the Universidad Autónoma de Nuevo León (UANL), who provides consulting services on customs and international trade regulations and provisions in Mexico.

His experience includes customs compliance, rules of origin and Free Trade Agreements, strategic import/export planning, the IMMEX programme, VAT/IEPS Certification, PROSEC, and non-tariff regulations and restrictions.

Previously, Adrián provided consulting services in international trade and customs at PwC Mexico. In 2025 he joined Forvis Mazars as a Manager.

Sector experience

- Food and beverage
- Automotive
- Manufacturing
- Technology

Education

- Bachelor's degree in Law, UANL
- Master's degree in Tax Law and Public Finance, UANL

Contact

Alfredo Hernández
Foreign trade and customs Director
alfredo.hernandez@forvismazars.com
Mexico City office

Karla Castañeda
Foreign trade and customs Sr. Manager
karla.castaneda@forvismazars.com
Mexico City office and Bajío region

Adrián Rodríguez
Foreign trade and customs Manager
adrian.rodriguez@forvismazars.com
Monterrey office and North region

Contact us

contacto.mx@forvismazars.com

Forvis Mazars in Mexico

Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 40,0000 professionals across the globe to assist clients of all sizes at every stage in their development. Forvis Mazars in Mexico is part of the Forvis Mazars Group SC.

© Forvis Mazars 2026

Subscribe to our newsletters

For more information, visit **forvismazars.com/mx/en**

forvis mazars