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Fiscal Code Reforms: Action
Against False Invoices and
the Risks Facing Businesses

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Fiscal Code Reforms: Action Against False Invoices and the Risks Facing Businesses

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- The proposal seeks to close tax-avoidance loopholes via expedited procedures, enhanced control of CFDI e-invoicing, and immediate constraints on RFC registrations and CSD (digital seal certificates).
- SAT would receive expanded, technology-enabled enforcement authorities, including real-time access to data from digital platforms and financial institutions—significantly heightening compliance exposure.
- Companies should undertake proactive readiness assessments and strengthen preventive controls; noncompliance could impair billing capabilities, erode reputation, and threaten business continuity.

The proposed amendments to the Federal Fiscal Code (CFF) seek to align the legal framework with the December 2024 constitutional reform establishing mandatory pretrial detention for the use of “false tax invoices.” Far from a technical tweak, the initiative introduces a suite of measures that will impact companies’ day-to-day operations in e-invoicing, taxpayer registration, and technology-enabled compliance.

Key Pillars of the Reform

The first pillar is the crackdown on issuers and recipients of false tax invoices (EFOS/EDOS). Expedited procedures are created that allow the SAT, during a verification procedure, to suspend invoicing when the issuance of false invoices is presumed, with compressed resolution timelines and strengthened criminal penalties. **Recipients of invoices deemed false will have 30 days to correct their situation; otherwise, their use of the Digital Seal Certificate (CSD) will be restricted.**

Second, the cleanup of the RFC is proposed, **empowering the SAT to deny registrations to legal entities linked to EFOS/EDOS or with final, unpaid tax liabilities.** The obligations of notaries to report on the authenticity of the notarized instruments used in the tax procedures they conduct are also

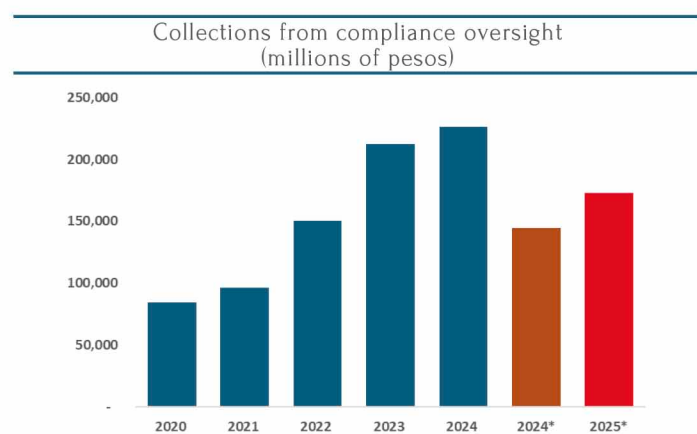
reinforced, a procedure that would be established through general rules.

A third set of changes directly affects the issuance and cancellation of CFDI. **It is established that invoices may be canceled up to the month of the annual return,** which requires precise calendaring. In sensitive sectors such as hydrocarbons, it will be mandatory to include in the CFDI the permit number granted by the CRE.



Additionally, **the grounds for temporarily restricting the CSD are expanded to include unpaid final (firm) tax assessments** and improper practices in the hydrocarbons sector, increasing operational risk for companies.

Finally, the initiative contemplates simplification for RESICO, eliminating the obligation to file an annual return and allowing definitive payments, as well as mitigating fines. **In parallel, the SAT's powers are reinforced with real-time access to financial institutions and digital platforms, broadening the scope of supervision.**



Source: Competimex, S.C., based on SAT data (January–July)

Impacts for Companies

In the legal and compliance domain, **the potential suspension of the Digital Seal Certificate (CSD) is among the most severe risks, as it would prevent the issuance of e-invoices** and, therefore, halt a company's billing altogether. In addition, with the expansion of the grounds for restricting or canceling the RFC, the risk of removal from the taxpayer

registry increases, which could affect relationships with customers, suppliers, and authorities.

In the tax and financial sphere, the reform strengthens deterrence against sham transactions but also raises the costs of noncompliance. **Likewise, the new CFDI cancellation windows will require much tighter management of invoice flows and period closes; it will be essential to track the recipient's response to cancellation requests (acceptance or rejection), which may introduce delays and disputes.**

Operationally and technologically, the demands are significant. **Companies will need to implement more robust materiality controls** to substantiate the underlying transactions supporting their CFDI. The requirement to provide real-time information to the SAT via digital platforms or through financial institutions necessitates investment in systems and data-management processes, as well as stronger customer identification and verification policies. **This implies not only deeper technological integration, but also training for tax, accounting, and internal audit teams.**

An indirect but material effect is reputational risk: being linked to an issuer of false invoices or appearing on the **SAT's restrictive lists can immediately undermine the confidence of customers, business partners, and financial institutions.**

In sum, the CFF reform package proposed for 2026

not only tightens enforcement, it also compels companies to redesign internal control, compliance, and risk-management processes to avoid operational disruptions and **ensure continuity in an environment of heightened oversight and scrutiny.**

Keys for Corporate Action

More than a set of technical tweaks, the proposed reforms to the Fiscal Code represent a profound shift in how companies must understand the new enforcement model. The SAT would have faster, more forceful tools to suspend invoicing, restrict RFC registrations, and monitor transactions in real time—**significantly increasing legal, financial, and operational risk.**

Given this context, companies cannot simply familiarize themselves with the new provisions; they must translate them into immediate actions that protect operations and reputation. A practical path is to develop a **Corporate Action Plan focused on conducting an internal diagnostic, identifying vulnerabilities, and setting priorities for enhancements in systems, controls, supplier verification policies, and compliance processes.**

Critical items that should be reviewed urgently as an initial diagnostic include:

1. **Tax status for issuing CFDIs** and cancellation policies.
2. **Validation of counterparties' tax status** and identification of potential EFOS.

3. **Review of sector-specific tax requirements and permits.**

4. **Implementation of systems** that enable online access to the information held by the SAT.

5. **Preparation of a legal defense plan,** including potential amparo actions in light of a reconfigured judiciary.

At Competimex, S.C., we provide specialized advisory services to support implementation of these changes—from identifying vulnerable activities to optimizing processes and training key personnel—enabling regulatory compliance without disrupting day-to-day operations.

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