MIRANDA INTELLIGENCE

Public Affairs Chatter

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Unified Command, Fragmented Messaging: A Trial by Fire for Mexico's Security Overhaul

The removal of a hegemonic figure such as Cartel Jalisco Nueva Generación (CJNG) leader "El Mencho" represents a significant operational blow to organized crime leadership and carries immediate reputational benefits for Mexico's security apparatus. Targeting such a major figure signals enforcement capacity and reinforces the message that the State is advancing against cartel command structures. However, leadership decapitation rarely puts an end to the organization: it forces reconfiguration. Supply chains and territorial controls tend to adjust quickly. The core question is whether this weakens the cartel structurally or accelerates its mutation into an atomized and potentially even more dangerous network.

Following the July 2025 overhaul of Mexico's security framework, the Tapalpa operation on Feb. 22 was the first high-impact test of the reengineered National Public Security System and the new national intelligence architecture. That reform was not cosmetic. Congress strengthened the Federal Security Cabinet's statutory powers, mandated daily intelligence-sharing across federal and state institutions, created a Central Intelligence Platform under the National Intelligence Centre to interconnect databases nationwide, formalized registries ranging from detentions to weapons and judicial warrants, and required coordinated strategic decision-making through defined instances, including the Cabinet itself, the National Security Council and local peace boards. The law expressly tasks the Federal Cabinet with analyzing high-impact crimes, coordinating with the Attorney General and governors, planning operational actions and informing on relevant developments.

However, it was the Ministry of Defense, not the Cabinet collectively, that issued the first formal statement at around 1:00 pm on Sunday. It outlined that central military intelligence, in coordination with the National Intelligence Center and the Attorney General's Office, planned the mission, executed by Army Special Forces with Air Force and National Guard support.

It also emphasized that, "within the framework of bilateral coordination and cooperation with the United States", complementary information had been provided by US authorities. The phrasing was mirrored diplomatically by Ambassador Johnson, who described the effort as a "shared responsibility", noting that the current US administration designates CJNG as a narco-terrorist organization linked to fentanyl trafficking and violence affecting both countries, and stating that cooperation under Presidents Trump and Sheinbaum had reached "unprecedented levels".

The Monday morning press conference, delivered with visible institutional gravity, came after hours without a clear, centralized message, but rather separate communications by several state authorities. The Public Security Secretary, formally responsible for Cabinet coordination, limited his immediate statement to a brief public message congratulating the armed forces. For a reform that explicitly centralized coordination, institutionalized shared intelligence and strengthened the Cabinet's reporting mandate, the episode highlights a practical tension: the legal architecture now provides the instruments

for unified command and communication; whether those mechanisms are consistently activated in real time will shape perceptions of the reform's effectiveness.

Former intelligence chief Guillermo Valdés has long warned that the removal of major criminal leaders tends to produce limited long-term disruption of criminal activity, short-term violence linked to succession disputes and progressive fragmentation into smaller, less predictable groups. The July reforms were designed to anticipate precisely those cycles through integrated intelligence and sustained federal-state coordination. The durability of this framework will depend not only on the operational outcome, but on whether the institutional model performs cohesively in what follows.

In his El Financiero column, Mexico's most influential security consultant Eduardo Guerrero argues that the killing of El Mencho is for now the only central certainty: the most significant blow yet to a Mexican cartel, removing the undisputed CJNG leader at the height of its power. Politically, he says it helped President Sheinbaum rebut US "hawks" and reduced the risk of the worst-case scenario for Mexico: a unilateral US military action on Mexican soil.

But Guerrero lists several unknowns. The first is whether the government calibrated the consequences and prepared a credible containment plan. He notes rising pressure from Washington for more decisive action, plus the World Cup timeline, which may have narrowed decision-making and left variables uncontrolled. The immediate wave of roadblocks across Jalisco and other states was predictable; what matters now is rapid arrests and enforcement that demonstrate control in practice.

His second and third unknowns are CJNG succession and Mexico's capacity to coordinate across levels of government. CJNG's franchised structure could splinter without Mencho, but it may also have pre-arranged cohesion; clarity depends on who else was captured or killed. Finally, Guerrero warns of multi-state escalation unless governors "pull together", citing Sinaloa as a cautionary case and flagging Veracruz, Colima, Guanajuato and especially Michoacán as high-risk.

Tax Appeals: The Supreme Court Narrows the Gate

Mexico's Supreme Court session on Feb. 19 did not redraw the fiscal map, it did something more technical — and arguably more consequential for litigants. The Court reaffirmed a disciplined reading of its own jurisdiction, signaling that it will intervene in tax disputes only where a live, substantive constitutional question needs to be addressed. Procedural gatekeeping, not fiscal doctrine, was the headline.

Three cases illustrated the pattern. In RC 232/2025 (referenced publicly in connection with General Motors), the Court revoked admission of a direct amparo review after concluding that no constitutional issue remained and that the third interested authority lacked standing. In RC 337/2025, linked to Elba Esther Gordillo, admission was similarly withdrawn because the grievances were framed around legality rather than constitutional interpretation. In ADR 2526/2025, associated with Ricardo Salinas Pliego's Totalplay, the complainant withdrew the appeal, leaving the lower court ruling intact without Supreme Court analysis on the merits. Different case patterns, same institutional posture.

The doctrinal foundation is orthodox. Article 107 of the Constitution and Article 81, Section II of the Amparo Law restrict direct amparo review to constitutional questions of exceptional relevance. Where collegiate circuit courts resolve matters strictly on legality grounds, rendering constitutional arguments ineffective or accessory, the Supreme Court's aperture narrows considerably. That boundary appears to be enforced with increasing procedural discipline.

For corporate entities managing high-value tax exposure, the implication is practical. The decisive arena is shifting toward the Federal Administrative Justice Tribunal and collegiate courts, where technical determinations are likely to become final. Litigation strategy must therefore front-load constitutional architecture rather than append it as a secondary layer.

From Stamp to Seal: When Trade Meets Traceability

Mexico's customs framework has been formally updated — and operationally tightened. A decree published on Feb. 23 amending the Regulations of the Customs Law entered into force the next day. While described as a modernization effort, the reform recalibrates control mechanisms, elevates digital compliance standards and inserts a new layer of collegiate oversight into authorization decisions.

Three shifts define the new landscape.

First, digital traceability becomes enforceable doctrine. The reform doubles down on the use of the digital seal under Article 29 of the Federal Fiscal Code (or other SAT-authorized tools) for all customs declarations transmitted through the Electronic Customs System. More significantly, it introduces a strict consistency requirement: transmitted data must fully match the retained electronic file and the system's acknowledgement receipt. From an audit perspective, this narrows tolerance margins. Documentation integrity is no longer procedural housekeeping: it is evidentiary infrastructure.

Second, electronic pre-validation is no longer operational practice but a regulatory pillar. The amended rules formalize syntactic, structural and regulatory verification, including digital seal validation, as mandatory. Authorized service providers must ensure uninterrupted platform availability and submit annual proof of payment of authorization rights before ANAM by Feb. 15 each year. Miss the deadline, and exposure follows. Compliance timelines are now enforcement triggers.

Third, governance shifts upward. The decree formally establishes the Customs Council as a collegiate body comprising the Ministry of Finance, ANAM, SAT, the Ministry of Anti-Corruption and Good Governance, with the Digital Transformation Agency as a permanent participant. Certain key authorizations, including those for customs agencies, now require prior Council determination. The decision architecture moves away from individual administrative discretion towards structured, multi-agency oversight, embedding anti-corruption and digital governance criteria into approvals.

The Customs Council must be installed within thirty days, execution must proceed without additional budget allocation, and secondary rules under Article 159 bis require clearance from the Ministry of Anti-Corruption and Good Governance.

Chatter box

- **Tariffs Blocked, Tariffs Reloaded.** The US Supreme Court's 6–3 decision on Feb. 20 invalidating Donald Trump's emergency tariffs under the International Emergency Economic Powers Act (IEEPA) was framed as a judicial rebuke. The Court ruled that the broad-based levies exceeded presidential authority over taxation, pushing the effective US tariff rate down sharply. Within a day, however, Trump invoked Section 122 of the Trade Act of 1974 to impose a 15% general tariff with immediate effect — a tool that permits temporary measures of up to 150 days without prior investigation and can be extended with congressional support. The actual imposed tariff stands at 10%, as of writing. Parallel Section 301 investigations were also launched, preserving the option of longer-term, country- or sector-specific tariffs.

  For Mexico, Economy Minister Marcelo Ebrard publicly framed the development as comparatively favorable. He underscored that roughly 85% of Mexican exports remain tariff-free under USMCA and that certain goods previously facing 25% duties would now be subject to 15% or for now 10%. In his assessment, the shift does not create negative exposure for Mexico and may even reduce it at the margin. However, trade uncertainty is not good for trade-dependent Mexico, and the opera is not over until the fat lady sings.

- **Auditor Selection Opens: Timeline Set, Negotiations Pending.** The Chamber of Deputies has formally launched the process to appoint the head of the Federal Superior Audit Office (ASF) for the 2026–2034 term. Applications run from Feb. 19 to 28. The Vigilance Committee must verify eligibility by March 5, conduct interviews within the following five days and submit a shortlist to the plenary by March 11. The final appointment requires a two-thirds majority of members present — a threshold that places arithmetic above rhetoric.

  The call references gender parity and allows consultative academic input, but the operative variable remains cross-party negotiation under the qualified majority rule. Public debate has already focused on the possibility of reappointing the current auditor and on the familiar independence-versus-alignment framing. Given the ASF's mandate to audit federal expenditure and public procurement, the outcome will shape oversight intensity, audit priorities and institutional credibility through the next decade. In this process, shortlist composition will be the first real signal.

- **Electoral reform.** President Sheinbaum is expected to present her electoral reform proposal on Wednesday, Feb. 25, formally setting the initiative in motion. However, it has emerged that the governing coalition may not yet have secured full backing from the PT and PVEM, raising questions about the arithmetic required for approval. Attention now turns to how the Executive will build the

necessary consensus and whether the proposal will advance first through the Chamber of Deputies, where the legislative route — and the coalition's cohesion — will be tested.

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