

***Diario Oficial*, issued by the Mexican Ministry of Finance on January 22, 2007**

ARTICLE 1. The Decree that established Mexico's Foreign Trade Law Regulations in 2006, published in the DOF on March 31, 2006, is modified as follows:

A. Amendments

- 2.4.6. first and second paragraph.
- 2.6.4. first paragraph, item 2 numeral a).
- 2.6.20. first paragraph.
- 2.6.22.
- 2.7.5. The chart of numeral 2.
- 2.8.1. Item D, second paragraph, numeral 1.
- 2.8.4. Numeral 8.
- 2.8.8.
- 2.10.4. the chart in the third paragraph.
- 3.3.18. numerals 2 and 3, last paragraph.
- 3.6.17. first and third paragraph.
- 3.6.22. second paragraph.
- 3.7.4. second paragraph.
- 5.1.3. first paragraph, numeral 4.
- 5.2.6. second paragraph, numeral 3, second paragraph.
- 5.2.12. penultimate paragraph.

B. Additions:

- 1.2. with numeral 35.
- 2.8.1. with item K.
- 2.8.4. with numeral 12.
- 3.6.22. with one last paragraph.

C. Eliminations

- 2.8.3. numeral 40.
- 3.3.4.

The amendments are as follows:

1.2.

35. IMMEX Decree is the Decree for the Promotion of the Manufacturing, Maquiladora, and Export Services Industries published in the DOF on November 1, 2006.

2.4.6. For the purposes of Articles 20, item IV, first paragraph and 53 of the Mexico's Customs Law, merchandises imported into Mexico or exported from Mexico, by train through an authorized port or entry, must have a copy of the official shipping document (*pedimento*) that certifies the merchandises have paid all customs duties.

In the event that trucks transporting goods enter or exit Mexico without the proper documentation in accordance with the above paragraph, the goods can be returned, provided that the shipping company notifies the border customs office through which the trucks transporting goods entered or exited Mexico, within three calendar days as of the date of entry or exit (depending on the case), and provided that the notification is delivered prior to the inspection performed by customs officials, regardless of whether the trucks have been subject to x-rays or gamma rays.

2.6.4.

2.

For the purposes of imported merchandise benefiting from preferential treatment in conformity with the Free Trade Agreement (FTA) between Mexico, Colombia and Venezuela, except for Venezuela, when the invoice attached to the official shipping document (*pedimento*) is issued by a different person than the exporter that signed and filled out the certificate of origin, the official shipping document (*pedimento*) will be valid as proof of these merchandises provided that:

- a)** In box 4 (number, date of the invoice(s)), the number and date of the invoices issued by the exporter in Colombia that filled out and signed the certificate of origin, which certifies the origin of the merchandise detailed in box 6 (description of the good(s)).

.....

2.6.20. For the purposes of articles 411 of the North American Free Trade Agreement (NAFTA), 5-17 of the FTA between Mexico and Costa Rica, 4-17 of the FTA between Mexico and Chile, 3-17 of the FTA between Mexico and Israel, 6-17 of the FTA between Mexico, El Salvador, Guatemala and Honduras, 6-12 of the FTA between Mexico, Colombia and Venezuela, except for Venezuela, 6-17 of the FTA between Mexico and Nicaragua, 5-17 of the FTA between Mexico and Bolivia, 4-17 of the FTA between Mexico and Uruguay, 13 of Annex 1 of the FTA between Mexico and the European Free Trade Association–EFTA (*i.e.*, Iceland, Liechtenstein, Norway and Switzerland), 13 of Annex III of Decision, 35 of the Economic Partnership Agreement (EPA) between Mexico and Japan, and trade agreements within the Latin American Integration Association (ALADI), except when dealing with imports under the Economic Complementation Agreement (ECA) No. 6 between Mexico and Argentina, the importer can present the following documents¹ as evidence that the merchandise has been in transit, with or without transshipment or temporary storage, and remained under customs control in protected zones at all times by customs officials in the territory of one or more countries with which Mexico does not have an FTA:

1. The shipping documents, such as the bill of lading-B/L; *guía Aerea*-AWB –AWB², which must include the date and place where the merchandise was loaded, the port, airport or final destination port of entry, when the merchandise has been in transit through the territory of one or more non-FTA member(s) country/countries without transshipment or temporary storage.
2. The shipping documents, such as the bill of lading-B/L; *guía Aerea*-AWB, or the multimodal shipping document, when the merchandise is transshipped through different means of transportation. The documents must specify that the merchandise in transit was only subject to transshipment without temporary storage in one or more non-FTA member(s) country/countries.
3. Copy of the customs control documents that proof the merchandise remained under customs control in protected zones at all times during its stay in temporary storage in one or more non-FTA member(s) country/countries.

¹ Please note that items 1) to 3) **did not** suffer any modifications, only Rule 2.6.20. We only listed them for your reference.

² Generally, a B/L document identifies specific shipments and serves as proof of shipment on a specific carrier. It also identifies the route and date shipped or received for shipment by the carrier. An AWB is a air bill of lading which covers both domestic and international flights transporting goods to a specified destination.

In the absence of the above mentioned documents and **only** for the purposes of Articles 13, Annex I of the FTA –EFTA and 13 of Annex III of the Decision, other documents can serve as evidence that the merchandise has not been changed when transshipped through one or more non-FTA member(s) country/countries.

For the purposes of imports benefiting from ECA No. 6 between Mexico and Argentina, the importer can show an affidavit, from the carrier, as evidence that the merchandise was in transit in the territory of one or more non-FTA member(s) country/countries. The affidavit must state that the merchandise is in conformity with article four, item b) of Resolution 252 of ALADI's Representatives' Committee and confirm that the merchandise was transshipped and remained under customs control by customs authorities from non-FTA member(s) country/countries, and endorsed with the corresponding signature of the customs officer(s).

.....

For the purposes of Articles 36 and 43 of Mexico's Customs Law, it is authorized the consolidation of cargo meant for export/import or the internal transit of merchandise from different exporters and importers contained in one single vehicle, showing proof of different official shipping documents (*pedimentos*) or invoices in conformity with the requirements established in Article 58 of Mexico's Customs Law Regulations carried out by one single customs broker or customs agent. If after carrying out a primary and secondary inspection, customs officials detect non-declared merchandise or noncompliance with the applicable rules, and customs officials cannot determine what person is in infringement; the customs broker or the agent that filed the appropriate invoice or official shipping document (*pedimento*) would be responsible for the infringement.

For the purposes of the above paragraph, the customs broker or customs agent must submit the Form named "List of Official Shipping Documents (*pedimentos*) and/or Cargo Consolidated Invoices," which are included in Section A of Annex 1 of this notice, along with the official shipping documents (*pedimentos*) or invoices and the merchandise, before the automated clearing customs section.

For imports, exports or internal transit of merchandise of the same importer or exporter, showing several import shipping documents (*pedimentos*) or invoices in one same vehicle, processed by one single customs broker or customs agent, the customs broker or agent must present the Form stated in the above paragraph, and the official shipping documents (*pedimentos*) and merchandise before the automated clearing customs section. Regardless of the provisions established in the above paragraphs, in the case of merchandise entering by land to the ports of entry in Mexico's Northern border, the fourth paragraph of rule 3.1.5 of this notice will apply.

2.7.5.

2.

	US and Canada	Chile	Costa Rica	Colombia	Bolivia	Nicaragua	European Community	El Salvador, Guatemala and Honduras	Uruguay	Japan
1	52.38%	52.38%	52.38%	52.38%	52.38%	58.13%	60.02%	60.77%	64.57%	56.81%
2	59.85%	59.85%	59.85%	59.85%	59.85%	65.65%	65.06%	67.44%	83.13%	65.07%
3	89.75%	89.75%	89.75%	89.75%	89.75%	94.30%	91.58%	96.58%	110.06%	91.13%
4	226.26 %	303.31 %	303.31 %	303.31%	303.31 %	243.60%	303.31%	303.31%	305.24%	305.24%
5	226.26 %	303.31 %	303.31 %	303.31%	226.26 %	243.60%	226.26%	303.31%	305.24%	305.24%
6	49.85%	101.60 %	101.60 %	101.60%	49.85%	53.49%	39.04%	101.60%	102.71%	50.96%

.....

2.8.1.

D.

1. A copy of the last annual report, to which Article 25 of the IMMEX Decree refers to, through which it is obliged to submit its registration application in the registry of certified companies.

2.8.3.

40. Eliminated.

.....

2.8.4.

8. When the annual report to which Article 25 of the IMMEX Decree refers to has not been filed on time or when a Maquila or PITEX Program is carried out unlawfully.

.....

12. For the purposes of Maquiladoras and PITEX, when they lack the facilities to carry out manufacturing processes and are not registered in item K of rule 2.8.2 of this notice.

2.10.4.

	US and Canada	Chile	Costa Rica	Colombia	Bolivia	Nicaragua	European Community	El Salvador, Guatemala and Honduras	Urugua y	Japan
1	45.75%	45.75%	45.75%	45.75%	45.75%	51.25%	53.07%	53.78%	57.41%	50.00%
2	52.90%	52.90%	52.90%	52.90%	52.90%	58.44%	57.88%	60.16%	75.16%	57.89%
3	81.50%	81.50%	81.50%	81.50%	81.50%	85.86%	83.25%	88.03 %	100.93%	82.82%
4	212.07 %	285.77%	285.77 %	285.77%	285.77%	228.66%	285.77%	285.77%	287.62%	287.62%
5	212.07 %	285.77%	285.77 %	285.77%	212.07%	228.66%	212.07%	285.77%	287.62%	287.62%
6	43.34%	92.84%	92.84%	92.84%	43.34%	46.82%	32.99%	92.84%	93.90%	44.40%

.....
3.3.4. Eliminated.

3.3.18.

2. Within a 15 working day period, as of the date of receipt of the documentation proving the transfer of goods, the “Notification of merchandises exported by the Auto Parts Industry in conformity with Rule 3.3.18” included in Section A of Annex 1 of this notice, must be sent electronically to the Automated Customs Integral System (*Sistema Automatizado Aduanero Integral –SAAI*). The notification must proof the return of parts and components, or raw materials temporarily imported under the Maquila or PITEX programs, that correspond to the parts and components included in Item B of such documentation.

3.

Those who filed the official temporary import shipping document (*pedimento de importacion temporal*) and paid the import duties in conformity with rule 3.3.6 of this notice for parts and components or raw materials temporarily imported \by a Maquila or PITEX program that are not considered “originating goods” in conformity with the NAFTA, the Decision, or the Mexico-EFTA FTA, or depending on the case, will not be obliged to file the return import shipping document (*pedimento de*

retorno) as referred in this section, and must send an electronic notification to SAII (Notification of merchandises exported by the Auto Parts Industry in accordance to rule 3.3.18), included in Annex 1 of this notice.

.....

3.6.17. For the purposes of Article 123 of Mexico's Customs Law , the following goods cannot be subject to Mexico's fiscal deposit (*deposito fiscal*) regime: weapons, ammunitions, explosive pollutants, and radioactive merchandise; diamonds, rubies, sapphires, emeralds and natural or cultivated pearls made with precious metals or such stones; jade, coral, ivory and amber articles; **and vehicles.**

.....

For the purposes of merchandise classified under tariff headings of the following sectors: beer, cigarettes, triplay wood, diapers; textiles; accessories for the textile industry, suitcases, shoes and others; footwear; tools; **electronics**; bicycles and toys, identified in Annex 10 of this notice, and for the purposes of goods classified under tariff headings 3901.20.01 or 3902.10.01, can be destined to the fiscal deposit regime (*deposito fiscal*) for exhibition and sale purposes, as well as for international exhibitions of goods in conformity with items I and the III, of Article 121 of Mexico's Customs Law.

5.1.3.

4. Free Trade Agreement between Mexico, Colombia and Venezuela, except for Venezuela, in conformity with article 3-10

5.2.6.

3.

When Maquiladoras, PITEX or ECEX³ companies, do not carry out the return or the definitive importation of the merchandise within the timeframe established in the above paragraph, they must file a definitive import official shipping document (*pedimento de importacion definitiva*) and pay the corresponding duties in conformity with numeral 4 of rule 1.5.2. of this notice.

5.2.12.

³ **ECEX** is the program established under the Decree for the Establishment of Foreign Trade Companies published in the DOF on April 11, 1997.

The maquiladora companies that in their last annual report, to which article 25 of the IIMMEX Decree refers to, report an export percentage of 100 percent, can submit such report to the company that carries out submaquila operations instead of the "Report of export services performed by submaquiladora" to which this rule refers to.

.....

ARTICLE 2.- For the purposes of the IMMEX Decree, the "moral persons" (persona moral)⁴ companies that have a program, must carry out their foreign trade operations between November 13, 2006 to June 30, 2007, in conformity with the following:

1. Moral persons that by November 13, 2006, have a maquiladora or PITEX program will use the forms, notifications, official shipping document (*pedimento*) codes and the corresponding identifications to the Maquila or PITEX, to carry out their operations as established in Annexes 1 and 22, Appendices 2 and 8 of this notice.
2. Moral persons that as of November 13, 2006 obtained authorization to carry out a program will use the forms, notifications, official shipping document (*pedimento*) codes, and the corresponding identifications to the Maquila or PITEX, to carry out their operations as established in Annexes 1 and 22, Appendices 2 and 8 of this notice.

ARTICLE 3.- For the purposes of the IMMEX Decree, the rules that refer to maquiladoras and PITEX included in this notice, will be also applicable to the moral persons that obtained authorization to carry out a program as of November 13, 2006.

ARTICLE 4.- Annex 22 "Instructions For Filling Out Official Shipping Document (*pedimento*)" included in the Modifications to Mexico's Foreign Trade Law Regulations published in the DOF on November 6, 2006, is amended because the changes to Box 16 "VAL. AGREG" and the addition of numeral 26 "VAL. DE RETORNOS" of section "HEADINGS" was placed incorrectly in the "TITLE OF PEDIMENTO."

⁴ Any reference to "moral persons" in Mexican law, including tax laws, include any one of the following companies:

- Sociedad en nombre colectivo (general partnership)
- Sociedad en comandita simple (limited partnership)
- Sociedad de responsabilidad limitada (limited liability company)
- Sociedad anonima (corporation)
- Sociedad en comandita por acciones (limited share partnership); and
- Sociedad cooperativa (cooperative company).

ARTICLE 5.- Item XIII of the Transitory Sole Article included in the Modifications to Mexico's Foreign Trade Law Regulations published on August 15, 2006 is amended as follows:

“XIII.- The provisions established in Articles XXVII and XXX, item VI of this notice will enter into force on March 1, 2007.”

ARTICLE 6.- The amendments to rule 2.4.5 included in the Modifications to Mexico's Foreign Trade Law Regulations published in the DOF on November 6, 2006, will enter into force on December 2, 2006.

ARTICLE 7.- The amendments to rule 2.4.13 included in the Modifications to Mexico's Foreign Trade Law Regulations published in the DOF on November 6, 2006, will enter into force on March 31, 2007.

ARTICLE 8.- Items III and V of Transitory Sole Article included in the modifications to Mexico's Foreign Trade Law Regulations published in the DOF on November 6, 2006, is amended as follows:

“III. The provisions established in the second paragraph of rule 3.1.5 of this notice will enter into force on November 21, 2006.”

“V. The provisions established in paragraph four of rule 3.1.5. of this notice will enter into force on March 1, 2007.”

ARTICLE 9.- Annex 1 “Statements, Notifications and Forms” included in the 2006 General Foreign Trade Law Regulations (Reglas de Caracter General de Comercio Exterior-RCGCE) is amended to eliminate Form 34. “Annual foreign trade operations report” included in “Section A. Statements, Notifications and Forms, Filling Out Instructions.”

ARTICLE 10.- The moral persons that obtain their registry as certified companies in conformity with rule 2.8.1 of this notice, in order to obtain the program specified in article 3, item V of the IMMEX Decree in the outsourcing (terciarizacion) modality, must request to Mexico's Customs Administration (AGA) its adherence to item K of the cited rule and comply with the requirements established in that item.

ARTICLE 11.- Item I of Transitory Sole Article included in the modifications to Mexico's General Foreign Trade Law Regulations published in the DOF on November 6, 2006, is amended as follows:

“I. The provisions established in Article 10, item XVII of this notice will enter into force on March 31, 2007.”

ARTICLE 12.- Annex 27 “Tariff Headings of merchandises that are not subject to the VAT” included in the 2006 General Foreign Trade Law Regulations is amended to eliminate tariff heading 1302.39.04 and to exempt “Rubbers, Resins and other juices and vegetable extracts” of Chapter 13.

TRANSITORY ARTICLE

SOLE ARTICLE.- This notice will enter into effect the day after its publication in the DOF, with the following exceptions:

I. The provisions established in rules 2.6.4., 2.6.20., 2.7.5., 2.10.4. and 5.1.3. of this notice, will enter into force starting November 19, 2006.

II. The provisions established in rules 2.8.1., 2.8.3. item 40, 2.8.4., 3.3.4., 5.2.6. 5.2.12. and articles 2, 20, and 10, of this notice will enter into effect starting November 13, 2006.

III. The provisions established in rule 3.3.18. of this notice, will enter into force on March 31, 2007.

ANNEX 22 - 2006 FOREIGN TRADE LAW REGULATIONS

INSTRUCTIONS FOR FILLING OUT OFFICIAL SHIPPING DOCUMENT

(INSTRUCTIVO PARA EL LLENADO DEL PEDIMENTO)

FIELD

CONTENT

TITLE OF PEDIMENTO

(ENCABEZADO DEL PEDIMIENTO)

14. PRICE/COMMERCIAL
VALUE

.....
.....
For returns carried out by Maquila or PITEK companies, the commercial value must be equal to the aggregate export value that corresponds to the sum of all the tariff headings..

When the Maquiladora or PITEK owns the raw materials temporarily imported, the commercial value to be declared will be the sum of the aggregated value of all the tariff headings, plus the value of all the raw material temporarily imported.

.....
.....
HEADINGS

.....

14. PRICE/COMMERCIAL
VALUE

.....

For Maquila and PITEEX returns, the commercial value is the amount of the aggregate export value.

When the Maquiladora or PITEEX owns the raw materials temporarily imported, the commercial value to be declared will be the sum of the aggregated value of all the tariff headings, plus the value of all the raw material temporarily imported.

.....

.....

16. AGGREGATE VALUE

.....

In other case, is declared null.

.....

26. VALUE OF THE RETURNS

For returns of Maquiladora companies or PITEEX, the value of the merchandises temporarily imported and that are being returned must be declared.

In other case, is declared null.