

January 15, 2025



Newsletter
International Trade and customs Practice Group

Preliminary resolution No.400.2025.001: Criteria and requirements for the applicability of Annex I of the IMMEX Decree

On January 13, the Undersecretariat of Industry and Commerce of the Ministry of Economy published, on the website of the National Foreign Trade Information Service ("SNICE"), the **preliminary resolution No. 400.2025.001** (see [here](#)), which includes specifications regarding the criteria and requirements for the applicability of Annex I of the Decree for the Promotion of the Manufacturing, Maquiladora and Export Services Industry ("IMMEX Decree"), amended on December 19, 2024, with the intention to establish the prohibition of temporarily importing under IMMEX the goods classified under Chapters 61, 62, and 63, and subheadings 9404.40 and 9404.90 of the Tariff of the Import and Export Duty Law.

The preliminary resolution also temporarily exempts companies from this prohibition if they meet the following requirements:

1. Hold a valid Registration under the Certified Companies Scheme issued by the Tax Administration Service and are not undergoing suspension or cancellation processes.
2. Provide the authority with online access to the automated inventory control system referred to in Annex 24, Section C, of the current General Administrative Guidelines in Foreign Trade Matters.
3. Have imported the specified goods during the last calendar year.

Interested companies will have a single opportunity to submit this request either in person at the applicable office or via email to the General Directorate of Trade Facilitation and Foreign Trade, using a free-form application that includes:

1. Compliance with the requirements established by Rule 1.3.5 of the General Administrative Guidelines in Foreign Trade Matters.
2. A statement expressing the desire to be covered by the criteria and guidelines outlined in the preliminary resolution.
3. Annexed list and supporting documentation proving compliance with the requirements.

If a company does not meet the requirements and the request is denied, **it will not be allowed to submit a new application.**

It is important to note that once the exemption is approved, it will remain valid until July 13, 2025.

Our Foreign Trade and Customs team is available to address any questions regarding the application for this benefit, as well as to provide recommendations and preventive audits to ensure compliance with obligations related to customs operations.

This newsletter was prepared by José Alberto Campos-Vargas (jacampos@sanchezdevanny.com); Eduardo Sotelo-Cauduro (esotelo@sanchezdevanny.com); Roberto Serralde-Rodríguez (rserralde@sanchezdevanny.com); María Luisa Mendoza-López (mmendoza@sanchezdevanny.com); Juan Carlos Jiménez-Labora Mateos (jclabora@sanchezdevanny.com); Jasive Cordero Perez (jcordero@sanchezdevanny.com) and Ana Lucía Moreno-Elizondo (ana.moreno@sanchezdevanny.com).

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Contact

Eduardo Sotelo-Cauduro
esotelo@sanchezdevanny.com

José Alberto Campos-Vargas
jacampos@sanchezdevanny.com

Juan Carlos Jiménez-Labora Mateos
jlabora@sanchezdevanny.com

María Luisa Mendoza-López
mmendoza@sanchezdevanny.com

Roberto Serralde-Rodríguez
rserralde@sanchezdevanny.com

México City:

Av. Paseo de las Palmas #525 Piso 6
Col. Lomas de Chapultepec, 11000
Ciudad de México
T. +52 (55) 5029 8500

Monterrey:

José Clemente Orozco #335 Piso 4
Despacho 401 Col. Valle Oriente, 66269
San Pedro Garza García N.L.
T. +52 (81) 8153 3900

Querétaro:

Av. Antea #1090 Piso 2 Int 206
Col. Jurica
Querétaro, Qro
T. +52 (442) 296 6400



www.sanchezdevanny.com

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