



Newsletter

International Trade and customs Practice Group

Application of import duty rates in Mexico

On Monday, April 22, 2024, the Ministry of Economy published in the Federal Official Gazette the "DECREE amending the Import/Export Duty Law" ("Decree"), with several amendments to the Import/Export Duty Law and particularly to the tariffs contained therein, which entered in force on Tuesday, April 23, 2024, and can be reviewed [here](#).

This Decree establishes temporary import duties with rates ranging from 5% to 50%, which will apply to 544 tariff codes, related to steel, aluminum, textiles, apparel, footwear, wood, plastic, chemical products, paper and cardboard, ceramic products, glass and its manufactures, electrical material, transportation material, musical instruments, furniture, among others.

This Decree responds to the coordination agreements between the Federal Government and the Government of the United States of America, to prevent the evasion of tariffs imposed on steel and aluminum imported into the United States, by triangulation processes with Mexico, and to contain unfair commercial practices. These amendments should not affect goods originating from countries with which Mexico has executed treaties or agreements granting preferential tariff treatment.

This Decree revokes the "Decree amending the Import/Export Duty Law" published in the Federal Official Gazette on August 15, 2023, which had established tariffs on the importation of various goods. (For further details, please refer [here](#), to review our newsletter on such publication).

It is important to highlight that the Decree also includes some tariff codes listed on the Decree establishing several Sector Promotion Programs ("PROSEC"), related to the electrical, electronics, and automotive and auto parts industries, which means that those who have an authorization under PROSEC may consider a preferential import rate, instead of the general rate established in the Decree. (Article 5)

In virtue of the modifications, our recommendation goes as follows (i) confirm with your customs brokers the tariff codes of the goods to be imported, (ii) identify changes in the applicable duties for said items, (iii) confirm the origin of the goods with your suppliers, and the existence of the necessary documentary support for the application of a preferential tariff rate, and (iv) explore the benefits granted by promotion programs such as PROSEC.

Our Foreign Trade and Customs practice group is at your disposal to comment in greater detail on the effects of the Decree on your operation, evaluate and implement preventive actions based on the modifications described above, as well as the viability and effectiveness in the filing of any legal remedies.

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