



Newsletter

International Trade and customs Practice Group

General Foreign Trade Rules for 2024

On December 28, 2023, the General Foreign Trade Rules for 2024 ("RGCE"), and its Annex 13, were published in the evening edition of the Federal Official Gazette (DOF). The 2024 RGCE came into effect on January 1, 2024, except for some provisions specifically identified in transitory articles of such publication, and will be in effect until December 31, 2024.

Although the publication indicates the availability of the annexes of the RGCE, as of now, the only annexes that have been published are Annexes 2 and 13.

Among the changes, some acronyms of authorities are specified, and references to the applicable legislation are updated. For instance, the ninth transitory provision where it is stated that the goods provided for in Article 135-C, the first paragraph of the Customs Law in the strategically bonded warehouse regime, which has been entered before the entry into force of the amendment to rule 4. 8.2 may remain 60 months instead of 24 months (before July 25, 2023). In addition, references are included to several forms and models contained in Annex 1, which is pending publication, and the number of processing forms included in Annex 2.

The RGCE maintains some relevant transitory provisions that were in force since the Resolution that established the RGCE for 2023, repealed with the entry in force of the RGCE, such as the enforceability of the value manifestation and spreadsheet formats that were published in December 2017 and that remain without entering into force because they are not yet available in the Digital Window ("VUCEM"), the obligation to guarantee the payment of contributions for temporary import of sensitive goods under the IMMEX program, due to the lack of publication of an Agreement on its application by the Ministry of Economy, or the possibility of filing VAT and IEPS bond policies through VUCEM or at the official office of the General Administration of

Foreign Trade Auditing, instead of transmitting them in digital document.

Causes for suspension of the importers' registry.

- *Obligations of companies that are registered in the certification scheme for companies, VAT and IEPS modality, as well as taxpayers that guarantee the tax interest by means of a bond or letter of credit.*

Section XV of rule 1.3.3 is amended to state that the failure to comply with the obligations inherent to the certification or bonding scheme established in rules 7.2.1 or 7.4.3 will be a cause for suspension from the importers' registry.

- *Refusal of preferential tariff treatment.*

Section XLVI is added as a new cause for suspension in the importers' registry, to establish that if an importer applied a tariff preference under a Trade Agreement or International Treaty and as a result of a resolution of denial of preferential treatment as a result of a verification of origin procedure held by Mexico, the importer does not correct its tax situation, then this cause for suspension will operate.

- *VAT Withholdings.*

Section XLVII is also incorporated, establishing as a cause for suspension, the fact that if employing a resolution issued by a customs authority, it is determined that a taxpayer did not make the VAT withholdings in terms of article 10.-A, section III of the VAT Law, such cause for suspension will operate.

In that sense, it is important to consider the facility established in rule 7.3.3, section XIII of the RGCE, which states the possibility and the requirements that must be fulfilled to carry out virtual V5 operations concerning those goods that have been temporarily imported under the terms of article 108 of the Customs Law or

those resulting from the process of manufacturing, transformation or repair, for their definitive importation.

Sectorial Importers' Registry or Sectorial Exporters' Registry (Annex 10).

Rule 1.3.14 is added to clarify that the goods subject to the Sectorial Importers' Registry or the Sectorial Exporters' Registry are those contained in Annex 10.

CPTPP

Payment of DTA on the importation of non-originating goods from a CPTPP member country.

Rule 5.1.7 is added to establish that the payment of the Customs Processing Fee (DTA) for the importation of the goods contained in rule 3.1. of the "Resolution that establishes the General Rules related to the application of the provisions in customs matters of the Comprehensive and Progressive Agreement of Trans-Pacific Partnership and its annex" may be the one established in article 49, section IV of the LFD as long as the country party to the TIPAT and the code that corresponds to it is declared in the import manifest at item level by the provisions of Appendix 4 of Annex 22 and when the document is transmitted in accordance with article 36-A, section I, paragraph a) of the Law that has been issued by the country party.

IMMEX Program

- *Submission of notices*

Rule 4.3.6 eliminates the procedure in the rule for filing the notice on the transfer of goods from IMMEX companies to third parties registered to carry out subassembly processes and extension to remain in the facilities where the service is performed and issues a new form (151/LA) with the information.

Rule 4.3.7 eliminates the procedure in the rule to file the monthly notice for subassembly and issues a new form (71/LA) with the information.

In both cases, it is important to mention that such notices must be submitted through VUCEM.

- *Annex 28 (textiles)*

Rule 7.1.12 is added to establish that the goods that may be imported by companies that have the Registration in the Business Certification Scheme, VAT and IEPS modality ("VAT Certification"), for purposes of rule 7.1.2, first paragraph, section B, are those of Annex 28 (textiles), also pending publication. It will be important to know the content of such Annex since such rule also refers to the importation of sensitive goods under the benefits of the VAT Certification and additional requirements to be complied with for such purpose.

The Tenth Transitory Provision of the General Foreign Trade Rules establishes that the profiles of the different modalities of Authorized Economic Operators or Certified Commercial Partners must be updated before February

3, 2024. This applies to those who have had their registration in force until August 3, 2023, or, otherwise, within six months after obtaining their registration, following the guidelines established in rule 7.2.1. as applicable to their specific case.

For all of the above, we recommend as a precautionary measure to review in detail the status of your customs operations to avoid the suspension of your importers and exporters registries and to be aware of the publication of the pending forms and annexes.

Finally, for your prompt reference, we provide you with the download link to the General Foreign Trade Rules for 2024, [here](#).

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