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Newsletter

International Trade and customs Practice Group

Amendments to the General Tariff Law and IMMEX Decree for textile goods

On December 19, 2024, the "Decree amending the Import/Export Duty Law and the Decree for the Promotion and Operation of the Export Manufacturing, Maquiladora, and Services Industry (IMMEX)" (the "Decree"), was published in the Federal Official Gazette, and entered into force on Friday, April 20, 2024. You may consult the Decree [here](#).

Through said Decree the following amendments were implemented:

i) Temporary tariff increase.

The tariff applicable to 155 textile products was temporarily increased. As a result of the increase, the applicable tariff rate, effective December 20, 2024, to April 23, 2026, will be 15% and 35%, as the case may be.

ii) Amendment to Annex I of the Decree for the Promotion of the Manufacturing, Maquiladora and Export Services Industry (the "IMMEX Decree").

The Decree amends Annex I of the IMMEX Decree prohibiting the temporary import of 320 tariff codes under the IMMEX Program, corresponding to clothing and finished textile products, pertaining to chapters 61, 62 and 63 of the General Tariff Law, as well as subheadings 9404.40 and 9404.90, excluding subheadings 6117.90, 6217.90, 6302.91, 6302.93 and 6302.99, related to fabric cuts for apparel.

The Decree does not foresee a termination date for this measure.

iii) Modification of Annex II of the IMMEX Decree.

The Decree eliminates 302 tariff codes from Section C of Annex II of the IMMEX Decree (sensitive goods) to consider them as prohibited instead of sensitive.

The Decree does not foresee a termination date for this measure.

Therefore, we recommend that companies conduct a thorough review of their supply chains and customs operations, update their systems and procedures in accordance with the legislative changes, and evaluate possible adjustments to their sourcing and temporary import strategy in order to avoid setbacks or non-compliance.

Our Foreign Trade and Customs team is at your disposal for any questions regarding the implementation of such obligations, as well as recommendations and preventive audits in order to comply with the obligations related to your customs operations.

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