



Newsletter

# International Trade and customs Practice Group

## Second Resolution of Amendments to the General Administrative Guidelines in Foreign Trade Matters for 2024

On October 14, 2024, the "Second Resolution of Amendments to the General Administrative Guidelines in Foreign Trade Matters for 2024 ("RGCE"), as well as its Annexes 1, 2, 5 and 24," amendments, which became effective the following day, except for certain provisions. You may consult this agreement [here](#).

The following are the modifications that we consider most relevant:

### Courier companies

The changes include the elimination of the generic Federal Taxpayers Registry ("RFC") used by courier and parcel delivery companies, which obliges companies engaged in this type of services to declare their RFC in procedures for which it was previously optional. Causes for cancellation of the registration of courier and parcel delivery companies are also added.

### Registration in the Business Certification Scheme (RECE)

#### RECE Requirements

Additional requirements are established to obtain the Registration in the Enterprise Certification Scheme (RECE), among which are:

- Regarding the requirement of having personnel to carry out the production process, Section III of Rule 7.1.1. is amended to specify that those that subcontract specialized services or the execution of specialized works must comply with the obligations established in Article 27 of the Income Tax Law, including that their contractors must be registered in the Registry of Specialized Service Providers or Specialized Works (REPSE).
- In addition to the requirement of not being in the list published by the SAT related to article 69 and 69-B fourth paragraph of the CFF, section IV of

Rule 7.1.1 is amended to include 69-B Bis, ninth paragraph, related with taxpayers who improperly transferred the right to reduce tax losses.

- In connection with inventory control, Section XIV of Rule 7.1.1 is amended to indicate that it must comply with the terms of the Section C of Annex 24 of the RGCE.
- It is specified that the legal representatives with authority for acts of ownership must not be related to companies whose RECE has been canceled.

### In relation to the requirements to obtain the RECE, category A, rule 7.1.2. is modified to include the following requirements:

1. Submit the application in accordance with processing form 153/LA, which replaces form F3 "Application for Registration in the Business Certification Scheme" contained in Annex 1.

In relation with companies that have a VAT and IEPS modality ("CIVA") that import or intend to import goods considered as sensitive in terms of Annex II of the IMMEX Decree or Annex 28 of the RGCE, it is added as a requirement to prove the return of 80% of the total value of temporary imports of such inputs.

### Obligations of CIVA companies

In relation to the obligations contained in rule 7.2.1, the following obligations are modified:

1. The obligation to file notices related to changes of name or corporate name, tax domicile or domiciles where production processes are carried out, and registration of domicile is repealed.
2. In the case of domiciles, when the document with which the legal use and enjoyment of the property is

accredited changes, notice must be given according to the new format 154/LA.

3. In the case of the importation of additional goods to those indicated in the production process of the initial application, the notice referred to in form 154/LA must be submitted at least 30 days prior to the date on which the first importation is intended to be made.

This change is especially relevant since in no case may it be presented for activities other than those stated in the initial request.

4. It is specified that the obligation to file the discharge reports pursuant to Annex 30 of the RGCE shall be deemed fulfilled when the information in the manifests to be backflushed corresponds to their codes and to the period being reported.

### **Resolutions of the Registration in the Certification Scheme of Companies.**

It is added as a situation in which the authority may directly deny the RECE without any requirement when the applicant company does not allow the authority access to carry out the initial inspection visit.

It is also clarified that the term for the issuance of RECE resolutions will be computed from the day following the last acknowledgment of receipt by which the documentation and information were submitted.

### **Guarantee of the VAT and/or IEPS tax interest, by means of a bond or letter of credit.**

The term of the bond or letter of credit to guarantee the payment of Value Added Tax on temporary imports is increased to thirty months and must be processed in accordance with the new form 155/LA "Application for the acceptance, renewal, extension, increase or cancellation of the VAT and IEPS guarantee".

Requirements for the acceptance of the bond are added, such as: 1) comply with the obligations established in Article 27 of the Income Tax Law, including that its contractors are registered in the REPSE in the case of those subcontracting specialized services or the execution of specialized works, 2) have all domiciles where activities related to the Program are carried out registered with the SAT, 3) not being suspended in the Importers' Registry or in the Sectorial Importers' Registry or in the Sectorial Exporters' Registry.

The term for renewal is modified, and the renewal must be processed during the first ten days following the twelve months in which the acceptance to guarantee the tax interest has been obtained, for a period of twelve additional months to the accepted term in accordance with the requirements established in processing form 155/LA.

Additionally, it is clarified that the renewal of the bond or extension of the term of the letter of credit must be processed during the first ten days following the twelve

months in which the acceptance has been obtained, or the payment of the guaranteed taxes will be due.

### **Modification of Annexes**

#### **Annex 1 - Foreign Trade Formats and Models and Annex 2 - Foreign Trade Formalities**

1. Form F3 "Application for Registration in the Business Certification Scheme", contained in Annex 1, is eliminated and in its place, Form 153/LA is implemented.
2. Form B13 "Notices referred to in rule 7.2.1, related to the Registration in the Certification Scheme of Companies" is eliminated, and in its place, Form 154/LA, "Notices related to the Registration in the Certification Scheme of Companies" is created.
3. Form B15, "Single Notice of Renewal in the Registration of the Business Certification Scheme", contained in Annex 1, is eliminated, and in its place is created Form 153/LA "Application for Registration in the Registration of the Business Certification Scheme and notice for its renewal".
4. Form E12 "Single Form for VAT and IEPS Guarantees" is eliminated and Form 155/LA, "Application for the acceptance, renewal, extension, increase or cancellation of the VAT and IEPS guarantee" is created. Increase or cancellation of the VAT and IEPS guarantee.
5. Form F2, "Application for registration of the dispatch of goods of enterprises", contained in Annex 1, is eliminated and form 152/LA "Application for Registration in the Register of the Dispatch of Goods of Enterprises, and notices of renewal or modification of the same" is created.

#### **Annex 24 - Minimum information to be contained in the automated inventory control system.**

Section C of Annex 24 is added to specify that companies must allow the authority to have permanent access to the inventory control system of companies with CIVA, who must share the username and password to access the online inventory control system, and to establish that the system shall receive the information electronically from the corporate system within 48 hours or at the latest at the time of payment of the corresponding manifest..

This monitoring will allow the authority to verify compliance with the provisions of Annex 24 at all times and corroborate compliance with the control of imports and returns of goods related to your authorization.

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

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