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International Trade and Customs Practice Group Newsletter



Commercial Identification Numbers (NICOs)-Correlation tables between the HTS codes of the TIGIE 2012 and 2020.

On November 17, 2020, the Ministry of the Economy published, in the Federal Official Gazette, the Commercial Identification Numbers (NICOs) together with the correlation tables of the HTS code of the Mexican Tariff Schedule.

The foregoing derives from the "Decree that establishes the General Import and Export Duties Law (LIGIE), amending and adding various provisions of the Customs Law" of July 1, 2020, which amended the LIGIE and the Customs Law.

One of the purposes of such amendment was the modernization of the Mexican Tariff Schedule through the implementation of the NICOs, which will come into force on December 28, 2020.

Commercial Identification Number (NICO):

The classification of goods will be integrated by the HTS codes and the Commercial Identification Number, which will be composed of 2 digits, to be placed in the subsequent position of the corresponding HTS code, which will be ordered progressively from 00 to 99.

Methodology for the creation and modification of the NICO:

In accordance with the provisions of the July 1st amendment to the LIGIE, it includes the implementation of the NICOs. On August 28, 2020, the "Accord establishing the methodology for the creation and modification of commercial identification numbers" was published in the Federal Official Gazette.

It was established that the General Directorate for Trade Facilitation and Foreign Trade (DGFCCE) will evaluate the creation and modification of a NICO for the identification of goods according to the following criteria:

1. Nomenclature- It will determine the HTS code or items and, if applicable, the NICO where the goods to be identified through the new NICO are classified.
2. Operation- The DGFCCE will file a proposal for the description of the NICO project with the SAT in which the corresponding merchandise is considered easily identifiable at customs, so that its applicability is validated.
3. Commercial value- It will be determined according to the description of the merchandise that details the nature, technical and commercial characteristics.

For this purpose, a text analysis will be performed to distinguish the key words that identify the merchandise.

List of NICOs and correlation table:

By means of an Accord dated November 17, 2020, the Federal Official Gazette published the NICOs in which the goods are classified according to the HTS codes and the Annotations of the NICOs.

The aforementioned list is made up of 98 chapters in which the following is established:

1. Tariff item.
2. NICO.
3. NICO description.

It also establishes the correlation between the tariff sections in force until December 27, 2020, those in force as of December 28, 2020, and the NICOs in which the goods are classified, as follows:

1. Tariff item TIGIE 2012.
2. Tariff item TIGIE 2020 (Harmonized System 2017).
3. NICO.

On November 18, 2020, the "Accord establishing the correlation tables between the HTS codes of the Tariff of the General Taxes on Imports and Exports Law (TIGIE) 2012 and 2020" was published in the Federal Official Gazette. Through such accord, the correlation tables between the HTS code in force until December 27, 2020, and those in force as of December 28, 2020,

are announced.

Such correlation tables contain the same information as the ones published through the November, 17 accord (NICOs correlation table), with the difference that in the last list, the NICOs are not contemplated, establishing these as follows:

1. Tariff fraction TIGIE 2012.
2. Tariff fraction TIGIE 2020 (Harmonized System 2017).

It is important to mention that the correlation with the HTS codes established in both Agreements is only indicative, does not create rights, does not prejudice the tariff classification applicable to the goods, and does not constitute a tariff classification criterion.

This Agreement entered into force on the day following its publication in the Official Federal Gazette.

It is relevant that importers and exporters confirm the correct tariff classification of their goods and identify the NICO that corresponds to them for their correct declaration.

Our team of experts is at your disposal for any further analysis you may require regarding this document.

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