

December 29, 2020

## International Trade and Customs Practice Group Newsletter



### Third Resolution Of Amendments To The General Rules On Foreign Trade For 2020

On December 22, 2020, the Tax Administration Service published in the Federal Official Gazette the Third Resolution of Amendments to the General Rules of Foreign Trade for 2020 (the "TRMRGCE").

Among such amendments, it is important to mention the addition of Rule 1.4.15. related to Article 184-C of the Customs Law, which establishes that the Customs Broker or the importer will be suspended from operating the electronic customs system ("SEA") due to the inaccurate declaration of the commercial identification number, provided that such omission implies the non-presentation of the document evidencing the deposit made through the customs guarantee account, in the case of the definitive import of goods subject to estimated prices, or that the document attached to the import manifest evidencing the deposit made through the customs guarantee account is insufficient.

In this regard, the referred Rule 1.4.15. establishes the procedure that must be followed in order to undermine the corresponding cause of suspension or, to exhibit the corresponding customs guarantee account, and the notice that must be given to the customs authority so that the suspension in question is voided.

Likewise, it is worth noting that with the publication of the TRMRGCE, rule 6.1.4. is added

regarding the rectification of import manifests to request preferential tariff treatment ("TAP"), after the importation of goods.

In this regard, it is worth mentioning that the referred Rule 6.1.4., establishes the possibility of requesting the TAP to goods that were already imported into national territory, originating from countries with which Mexico has a free trade agreement or treaty.

For such purpose, the rule in question provides that the import manifest must be rectified, indicating in the block of identifiers the corresponding code and attaching to the manifest the certificate of origin of the goods in question.

Likewise, within the modifications established in the TRMRGCE, the Commercial Identification Number figure is incorporated, which has its origin in the new Law of General Taxation regarding Imports and Exports.

We are at your disposal for any additional question or clarification you may require in connection with the aforementioned.

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