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International Trade and Customs Practice Group Newsletter



Publication of the DECREE by which the National Customs Agency of Mexico is created as a decentralized administrative body of the Ministry of Finance and Public Credit.

On July 14, 2021, the Ministry of Finance and Public Credit published in the evening version of the Official Gazette of the Federation, the *DECREE by which the National Customs Agency of Mexico is created as a decentralized administrative body of the Ministry of Finance and Public Credit*, endowed with technical, operational, administrative and management autonomy, which will have the character of a tax and customs authority and powers to issue resolutions within the scope of its competence.

In addition to the above, it is established that the **National Customs Agency of Mexico will have the objective** of organizing and directing customs and inspection services, to apply and ensure compliance with the legal provisions that regulate the entry and exit of goods from the national territory, those related to the collection of contributions and duties applicable to foreign trade operation and those that are expressly instructed by the Ministry of Finance and Public Credit.

The **domicile of the central offices** of the National Customs Agency of Mexico will be determined by the President.

Likewise, there will be **offices in the federal entities**, as well as abroad, in order to guarantee an adequate

geographical, operational and decision-making deconcentration in matters within its competence.

Among the main attributions of the aforementioned body, the following stand out:

- **Collect the contributions and taxes applicable to foreign trade operations** and their accessories, when these attributions must be exercised by the customs authorities;
- **Direct customs and inspection services**; as well as carry out operations corresponding to the verification of the legal stay of goods in national territory and of goods in transport, including its **verification of origin; seize or secure goods** whose legal stay in the country is not proven and safeguard them as depositary;
- **Manage the Importer´s Registry**, importers of specific sectors and sectorial exporters;
- **Coordinate with the military forces** and institutions of national security and public security to preserve security at points of access to the country;

- **Monitor and ensure due compliance with tax and customs provisions** related to the entry, transit or exit of goods from or into the national territory and, where appropriate, exercise the powers of verification provided for in said provisions;
- **Participate in the negotiation of international treaties** carried out by the Federal Executive in customs matters, as well as enter into inter-institutional agreements within the scope of its competence;
- **Maintain coordination with the Tax Administration Service** on the necessary information for the correct administration, collection and accounting of federal contributions and their accessories.

We are at your disposal for any further questions or clarifications you may require in relation to this document.

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On the other hand, it is foreseen that the **Head of the National Customs Agency of Mexico** will be freely appointed and removed by the President, at the proposal of the Ministry of Finance and Public Credit, provided that he/she complies with the series of requirements established in the present Decree.

Regarding its **organic structure**, the National Customs Agency of Mexico will have the administrative units determined in its Internal Regulations and **may have personnel who belong or have belonged to the military forces**, in accordance with the applicable provisions.

It is important to note that, within a **maximum period of 180 calendar days**, counted from the entry into force of this Decree, the Ministry of Finance and Public Credit will propose to the President the draft of the Internal Regulations of the National Agency for Customs of Mexico.

Therefore, the provisions of the Internal Regulations of the Ministry of Finance and Public Credit, of the Internal Regulations of the Tax Administration Service, and other administrative provisions that regulate customs and inspection services, will continue to be applicable by the National Customs Agency of Mexico until the new regulations are issued.

Finally, it is established that the aforementioned Decree will **enter into force** on the date on which the legal reforms that grant jurisdiction to the National Customs Agency of Mexico, which currently has the Tax Administration Service in tax and customs matters, begin.

The Decree will not enter into force until the Congress of the Union reforms the Tax Administration Service Law, which provides for the creation of this decentralized body. It will be important to be aware of this process, since the transition can represent a challenge in the operation of foreign trade in our country.

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