

Completion of Custom Procedures in Administrative Matters

Customs procedures are all those bureaucratic and management requirements, whether economic, financial, or administrative, that are required at customs when we want to import or export merchandise between countries.

When merchandise is presented at customs for its entry into or exit from the country, an official document (pedimento) must state the intended destination of said merchandise. Article 90 of the Customs Law.

The legislation contemplates the following customs regimes with their respective variants:

The definitive import regime is considered the entry of goods of foreign origin to remain in the national territory for an unlimited time.

Those who import under this regime are obliged to pay taxes on foreign trade and, where appropriate, compensatory duties, as well as to comply with other obligations regarding regulations and non-tariff restrictions and the formalities for their clearance.

Temporary import regime

Temporary imports of goods of foreign origin do not pay foreign trade taxes or countervailing duties, except when they are introduced under a tariff deferral or refund program, in the transfer or sale between maquiladoras or PITEX companies (Temporary Import Program to Produce Export Items), or if they import machinery or equipment, but must comply with the obligations regarding non-tariff regulations and restrictions, as well as the formalities for clearance.

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Fiscal deposit regime

The fiscal deposit regime consists of the storage of goods of foreign origin in general deposit warehouses that can provide this service under the terms of the General Law of Auxiliary Credit Organizations and Activities and, in addition, are authorized to do so by the customs authorities.

This regime admits postponing the choice of the specific import regime and allows individuals to keep their merchandise stored for as long as they consider so, if the storage contract subsists, and the service is paid for. Merchandise can be fully or partially extracted for import by previously paying taxes, contributions, and countervailing duties. You can even choose to return them abroad through internal transit. Likewise, it makes possible the commercialization of the merchandise in deposit. It is worth mentioning that there is merchandise that cannot be allocated to this regime.

The transit regime consists of the transfer of goods under fiscal control from one national customs office to another. We must point out that this regime has two modalities:

1. Internal transit of goods, when:
 - The customs office of entry sends the merchandise of foreign origin to the customs office that will oversee the clearance for its importation.
 - The office of clearance sends the national or nationalized goods to the office of exit for export.
 - The customs office of clearance sends the goods imported temporarily in maquila or export programs to the customs office of exit for their return abroad.

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2. International transit of goods, when:

- The customs office of entry sends the merchandise of foreign origin that arrives in the national territory with destination abroad to the customs office of exit.
- National or nationalized merchandise is moved through foreign territory for its re-entry into the national territory.

Regime of production, transformation, or repair in controlled premises

The production, transformation or repair regime in a controlled area consists of the introduction of foreign or national merchandise to said properties for its production, transformation, or repair, to be returned abroad or to be exported.

The introduction of foreign merchandise under this regime will be subject to the payment of the general import tax and the compensatory quotas applicable to this regime when they are under a program of "deferral" or refund of tariffs. The general import tax must be determined when allocating the merchandise to this regime.

In no case can goods destined for this regime be withdrawn from the controlled area if it is not for their return abroad or for export.

Companies that require machinery and equipment to carry out the preparation, transformation, or repair of merchandise in a controlled area of foreign or national merchandise can introduce them into the country, provided they pay the general import tax and comply with the non-tariff regulations and restrictions applicable to this regime.

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References:

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