# General Rules of Foreign Trade for 2019

**1.2.7. Registration and revocation of the mandate conferred by the Customs Broker Agency**

The Customs Broker Agencies that act as consignees or agents and may carry out their foreign trade operations must be registered and / or revoked; these procedures will be carried out through the SAT portal, with the use of the e.firma.

The maximum of customs broker agencies that may register individuals, will be 3 and in the case of companies will be 5.

**\* Effective as of January 2, 2020.**

**1.3.3. Causes of suspension in the registers**

Two causes for suspension are added:

1. With fraction XLIV, when they do not withdraw merchandise introduced to a fiscal deposit, within a period of 24 months.
2. With fraction XLV, when individuals or companies are in the "definitive" list, of the persons who have issued tax receipts.

\* Effective as of July 1, 2019.

**1.5.1. Value Declaration**

It provides the obligation to transmit to the customs authority, as well as to deliver in a digital document to the Customs Broker, the information and documentation listed in the Value Declaration form, through the Unique Filing Office.

They are not obliged to transmit or deliver the value declaration, in the following cases:

* In operations carried out by Companies that have the Registration in the Scheme of Certification of Companies, modalities:
* VAT and Special Tax on Production and Services (IEPS)
* Authorized Economic Operator or,
* Certified commercial partner that corresponds;
* Tax deposit to undergo the process of assembly and manufacture of vehicles to companies in the terminal or manufacturing industry of motor vehicles.

The information or documentation attached to the MV may be retransmitted, as this would have been incomplete or with inaccurate data, as well as attaching any data or omitted document, for which a new MV must be generated and paying a fine ($ 22,900 to $ 38,138 pesos), which must be attached to the form.

It cannot be retransmitted in case of customs recognition and until it is concluded, nor when the authority is exercising its powers of verification (verification of merchandise in transport, home visit or during the gloss).

Form and instructions according to Exhibit 1 to the Rules for 2019:

\* Effective as of December 1, 2019.

**1.9.18. Individual Acknowledgment of Value Number**

The rule is updated to indicate that for the transmission of the Individual Value Acknowledgment Number, the data contained in the CFDI or equivalent document must be, eliminating the mention of the invoice or document that expresses the value of the merchandise.

**1.9.21. Data subject to a fine for the transmission of information regarding the value and trading of the merchandise**

The mention of the "Folio number of the CFDI" or of the identification of the equivalent document is modified from fraction I. item b); as well as in fraction II. Item a) to indicate that it relates to the detailed commercial description of the merchandise as stated in the CFDI or equivalent document.

**3.1.8 Requirements that the CFDI and the equivalent document must contain**

Formerly Rule 3.1.7, now mentioning the CFDI and equivalent document.

**3.1.25. Consolidated customs' declaration in relation to CFDI or equivalent documents**

It is modified to mention that the CFDI or equivalent documents and additionally to indicate that the temporary imports under the IMMEX Program of goods listed in the Specific Sectors of Exhibit 10, item A of the Rules (10 "Footwear", 11 "Textile and Confection", 14" Steel” and 15 "Steel Products", as well as of item B, Sectors 8 "Iron Ore and its concentrates", 9 "Gold, silver and copper", 14 "Iron and Steel” and 15 "Aluminum); Companies must prove, with their control of inventories, the return of merchandise temporarily imported within the fixed deadlines, as well as that their IMMEX has been active for at least 12 months or have carried out operations the previous year.

**4.3.21. Procedure for the transfer of temporary merchandise**

Formerly Rule 4.3.19

Regarding the transfer of temporarily imported merchandise, it modifies the process to establish that the company that transfers shall use the CDFI where it must incorporate the complement of "Fiscal Legends".

**4.5.31. Benefits for the automotive industry**

Fraction XXV is added to the benefits, which indicates that in the case of consolidated customs' declarations, when the corresponding remittance is made and the exporter does not have the information related to the rate item, amount and unit of measure of the rate, it may opt to issue the CFDI filling in the corresponding fields:

a) In the "RateFraction" field: 8708.29.99

a) In the "CustomsAmount" field: 1.

a) In the "CustomsUnit" field: 06 ITEM.

**7.3.1 Benefits of the Registry in the Companies Certification Scheme in the modality of Trader and Importer.**

The benefits related to Rule 7.3.1 of the VAT and IEPS Item A modality certification are removed, leaving the only benefit that in case the authority determines a cause of suspension of the import or export sector census, the registration will not be suspended so that within a period of 20 business days the cause detected is distorted.

**7.3.3.** **Benefits of companies that have the Register in the Companies Certification Scheme in the form of Authorized Economic Operator**

Thirteen (13) benefit fractions are added, among which are:

* Dispatch of import merchandise or returns transported by passengers presenting directly to the traffic light in the airport lounge.
* In the temporary import of inputs for the production of goods provided for in PROSEC, in more than one sector, they may import them determining the contributions with the highest rate.
* Determine and pay the IGI for products originating in the Community or the EFTA through a return or complementary request.
* Regarding the goods imported under deferment of rates of the NAFTA 303 that return, they will be able to process a single complementary customs' declaration that covers the return customs' declarations of a month.
* They may make a single customs' declaration to change the regime of temporary importation to definitive, which according to their control of inventories corresponds to goods used in the process of processing, transformation or repair, provided that the customs' declaration covers all the goods for which the change of regime, the information of all the temporary customs' declarations in the "block of discharges" is transmitted, the information of the equivalent documents is included, considering for the update of the IGI and exchange rate, the compensatory quotas are paid, in its case, and indicate in observations the commercial description and quantity of the final goods resulting from the process.
* In the change of regime to definitive of fixed assets or of temporarily imported merchandise, they will be able to apply PROSEC rate, as long as it has the registration and that is in force.
* They may make transfers of temporarily imported goods resulting from the transformation or processing process, to residents in national territory, complying with the provisions of the fraction itself.
* Receive transfers from other IMMEX by applying the corresponding PROSEC rate, as long as it has the registration or under Rule 8.
* In the case of surplus or unreported merchandise identified during the recognition, there will be a period of 3 days to make a customs' declaration for temporary or return importation and if the payment of the corresponding fine is proven, the merchandise can be released.
* Unreported merchandise that they detect and that do not correspond to their processes, without the application of sanctions, may be returned to the foreigner, provided that the authority has not initiated its verification powers.