

2024 MEXICO CUSTOMS REGULATORY CHANGE

Last Update:
November 22nd, 2024



DHL Express – Excellence. Simply delivered.





Disclaimer

- While we have made every attempt to ensure that the information contained herein has been obtained, produced and processed from sources believed to be reliable, no warranty, express or implied, is made regarding the accuracy, adequacy, completeness, legality, reliability or usefulness of such information.
- All information contained herein is provided on an "as is" basis.
- In no event will DHL Express, its related partnerships or corporations under the Deutsche Post DHL Group, or the partners, agents or employees thereof be liable to you or anyone else for any decision made or action taken in reliance on the information contained herein or for any consequential, special or similar damages, even if advised of the possibility of such damages.

Mexico Customs Regulatory Changes Agenda



Overview

Impact for Shippers & Importers/Consignees

Key Takeaways

External Links

Appendix

Mexico Customs Regulatory Changes Overview

Overview

On October 14th, 2024, the Revenue Agency of Mexico (SAT) and Customs issued regulatory changes impacting the clearance of Low-value shipments processed through Informal/simplified entries (below US\$2,500) by Express companies.

The Changes that were introduced through amendments to the “General Foreign Trade Rules” (SAT Regulations) have an effective date of October 15th, 2024, with staggered enforcement from this date to January 1st, 2025.

The regulatory change is happening because the revenue and customs authorities seek to enhance the enforcement of the Low-Value Informal/simplified procedure to allow only goods to be imported for personal use as opposed to having a commercial purpose (to be resold in Mexico).

To accomplish this, the authorities seek to gather more information of the importer of the shipments.

I ♥ CUSTOMS



Mexico Customs Regulatory Changes Overview

Overview | About The New Regulation

The regulatory change includes the following new data requirements for informal/simplified express/courier entries (below US\$2,500):

- **Importer's / Consignee's Tax ID, Name, and Address:** In the informal/simplified entry (Pedimento T1), along with the already existing requirement to provide: AWB number, detailed goods description, and total value, DHL needs to provide the following **three new mandatory data elements**:
 - ✓ **Name of the Importer/Consignee** (person or company)
 - ✓ **Address of the Importer/Consignee**
 - ✓ **Importer's/Consignee's Tax ID**
IMPORTANT: If the Importer/Consignee does not have a Tax ID, then a Personal ID (or in the case of foreigners, the Foreign Tax ID or Personal ID) must be provided.
- **Detailed Description of the Goods** must be provided for all shipments. Generic descriptions will not be accepted by Mexico Customs.

This presentation will help explaining the topics in more details, and provide guidelines of how you can get prepared to ensure a smooth customs clearance



Mexico Customs Regulatory Changes Agenda



Overview



Impact for Shippers & Importers/Consignees

Key Takeaways

External Links

Appendix

Mexico Customs Regulatory Changes Impact for Shippers

Impact for Shippers (from Rest of World to Mexico)

Shippers from the rest of the world to Mexico shall be aware of the new regulation, and that importer's/consignee's Tax ID is required for clearance of all Low-Value informal/simplified in Mexico. If the Tax ID is not provided, shipment may be subject to clearance delays, additional processing/storage fees, or may be returned to origin.

To avoid delays, shippers from the rest of the world to Mexico, shall:

- ✓ Provide the importer's/consignee's Tax ID to DHL, ideally when creating the shipment via the DHL Electronic Shipping solutions/integrations.
- ✓ Online sellers/E-commerce platforms may collect the Tax IDs from their customers (importer/consignees) in Mexico at the time of sale and provide them to DHL with the shipment details through one of the DHL Electronic Shipping solutions/integrations.
- ✓ Provide complete detail goods descriptions in the air waybill and the commercial invoice data. Failure to comply may cause delays and/or subject the shipment to additional screening/reviews.



Mexico Customs Regulatory Changes Impact for Importers/Consignees

Impact for Importers/Consignees (in Mexico)

Importers/Consignees in Mexico shall be aware of the new regulations and understand that:

- ✓ The Tax ID is required for every low-value informal/simplified entry. If the Tax ID is not available at the time of import processing, shipment may be subject to clearance delays, additional processing/storage fees, or may be returned to origin.
- ✓ If Mexican Customs Authorities determine that a shipment requires further inspection, the importer/consignee may be requested to present additional information.
- ✓ Additional information may include proof of purchase of the product being imported, a printout of the e-commerce web page where the product was purchased, or evidence of any other communications or emails received confirming the purchase, or credit card statement that proves the purchase. In this case, DHL Mexico will contact the importer.

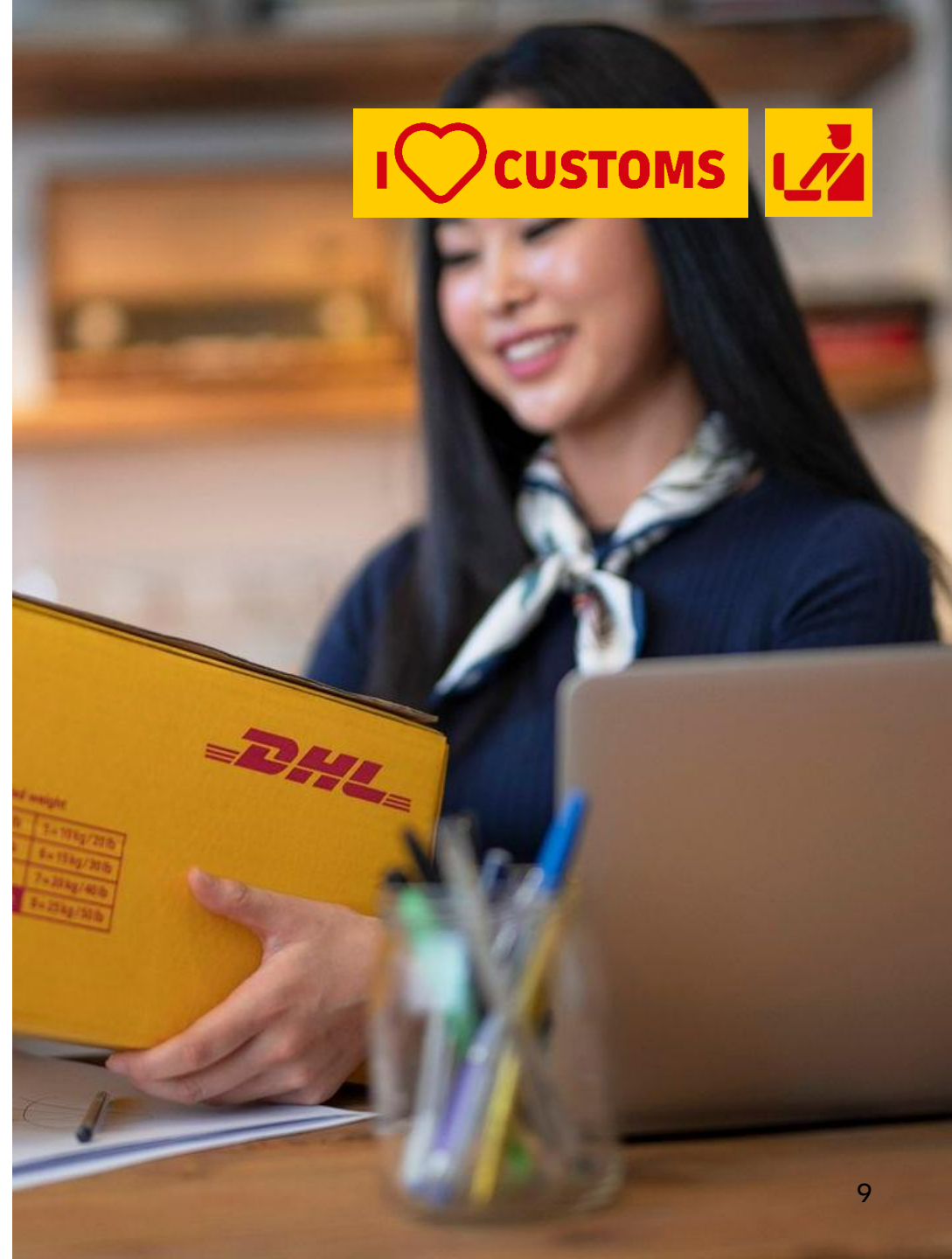


Mexico Customs Regulatory Changes Impact for Importers/Consignees

Impact for Importers/Consignees (in Mexico) - continued

To avoid delays, importers/consignees in Mexico, shall:

- ✓ Make available to the shipper their Tax ID (RFC) / Personal ID (CURP) as it will be required for every import into Mexico. If not a Mexican citizen, please provide foreign ID number.
- ✓ Be ready to provide Tax ID information to DHL for import processing, if not already provided by the shipper. In this case, DHL Mexico will contact the importer/consignee.
- ✓ Be ready to provide Customs Authorities with additional information that supports the products to be imported in case their shipment is selected for further inspection. Additional information can consist, for example, of proof of payment for the product being imported.
- ✓ Ensure that the shipper provides complete and accurate data in the air waybill and commercial invoice when creating a shipment with DHL Express, ideally via one of the DHL Electronic Shipping Solutions/integrations.



Mexico Customs Regulatory Changes Agenda



Overview

Impact for Shippers & Importers/Consignees

 **Key Takeaways**

External Links

Appendix

Mexico Customs Regulatory Changes

Key Takeaways

Key Takeaways

- ✓ **Importer's / Consignee's Tax ID** is required for clearance of all Low-Value informal/simplified in Mexico.
- ✓ If the Importer's / Consignee's Tax ID is not provided, shipment may be subject to clearance delays, additional processing/storage fees, or may be returned to origin.
- ✓ Shippers from rest of world to Mexico must provide complete importer information, including Name, Address, Phone, Email, and Tax ID.

IMPORTANT: please see the APPENDIX section of this presentation for specific guidance on how to provide the TAX ID via the DHL Electronic Shipping Solutions/Integrations.



Mexico Customs Regulatory Changes Agenda



Overview

Impact for Shippers & Importers/Consignees

Key Takeaways



External Links

Appendix

Mexico Customs Regulatory Changes

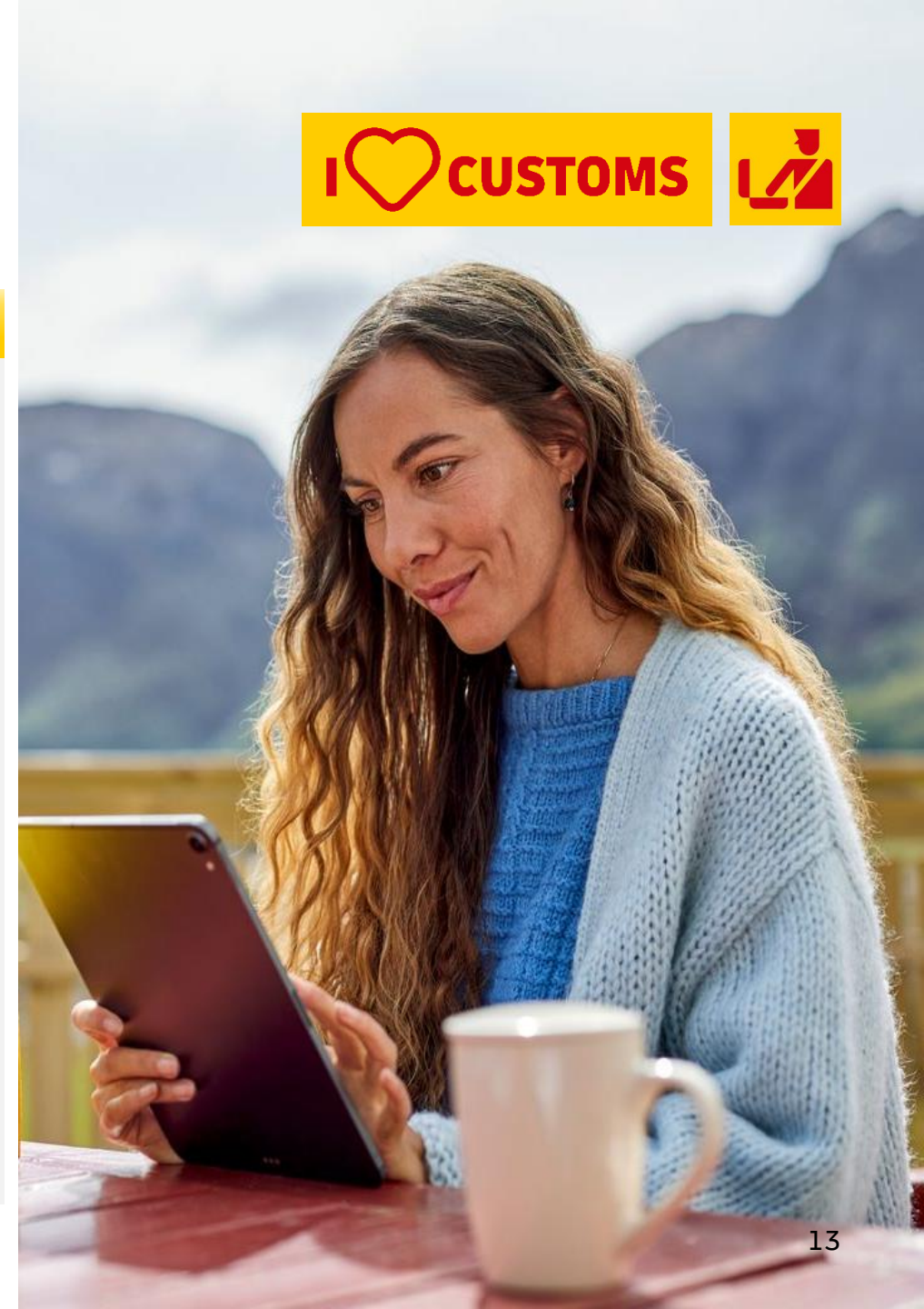
External Links

External Links

For additional information, please consult the Mexico Customs websites below:

Mexican Government Website:

[DOF - Diario Oficial de la Federación](#)



Mexico Customs Regulatory Changes Agenda



Overview

Impact for Shippers & Importers/Consignees

Key Takeaways

External Links

 **Appendix**

Appendix

Where to Indicate the TAX ID



DHL Electronic Shipping Solutions/Integrations

Using DHL Electronic Shipping Solutions/Integrations, shippers shall enter the TAX ID in the respective fields.

The following slides show the illustrations of how to provide the TAX ID in the following customer facing Tools:

- **MyDHL+**
- **MyDHL API**
- **Easyship**
- **ELP – Express Logistics Platform**
- **DHL Express Commerce**
- **XMLPI**
- **EDI** - There are many different formats to be considered. Please consult with your DHL Commercial Manager who can engage our DHL Customer Facing Support Team (CFIT) to assist.

Appendix

Where to Indicate the TAX ID



MyDHL+

To include the Tax ID within the MyDHL+ tool, follow the step outlined below:

The screenshot shows the 'Create Shipment' form in MyDHL+. The 'To' section is highlighted, and a red dashed box is drawn around the 'VAT/tax ID' field. The field contains the text 'Enter IOSS in Customs Declaration section'. Below the field is a 'Notes about this contact' section and a 'Clear Address' link. A green 'Next' button is located at the bottom right of the form.

From Section:

- Name: [Empty]
- Business Contact:
- Company: DHL
- Country/Territory: United States of America
- Address: 1910 West Rio Salado Parkway
- Address 2: [Empty]
- Address 3: [Empty]
- ZIP Code: 85281, City: Tempe, State: Arizona
- Residential Address:
- Email Address: jonathan.rookerson@dhl.com
- Phone Type: Office, Code: 1, Phone: 480-452-3038, Extension: [Empty]

To Section:

- Name: test
- Business Contact:
- Company: test
- Country/Territory: Mexico
- Address: 123
- Address 2: [Empty]
- Address 3: [Empty]
- Postal Code: 00002, City: MEXICO CITY E!, State: CIUDAD DE MEXICO
- Residential Address:
- Email Address: [Empty]
- Phone Type: Office, Code: 52, Phone: 646 546 4445, Extension: [Empty]
- VAT/tax ID: Enter IOSS in Customs Declaration section
- Notes about this contact: [Empty]

Appendix

Where to Indicate the TAX ID



MyDHL API

To include the Mexico Tax ID within the MyDHL API tool, the steps are outlined below:

- The TaxID needs to be captured in the ImporterDetails element
 - Include the registrationNumbers element within the ImporterDetails element
 - The number element will contain the value of the Mexico provided TaxID
 - This is a 13 digit alpha numeric number for residents and 12 digit alpha numeric number for businesses.
 - The issuerCountryCode should contain the value MX
 - The typeCode will contain the value of “VAT”

Below is an example snippet with the Registration Numbers element added within the ImporterDetails element:

```
"registrationNumbers": [{  
  "number": "123456789012",  
  "issuerCountryCode": "MX",  
  "typeCode": "VAT"  
}],
```

Appendix

Where to Indicate the TAX ID



EasyShip

To include the Mexico Tax ID within the EasyShip tool, see highlighted area where Tax ID information is entered:

The screenshot displays the EasyShip tool interface. The 'Registration Numbers' section is highlighted with a yellow circle. This section includes an 'Add' button, a 'Role' dropdown menu, and a 'Type' dropdown menu. The 'Type' dropdown menu is open, showing a list of registration types: ARN (AUSid GST Registration), CNP (Brazil CNPJ/CPF Federal Tax), CRN (Customs Registration Number), DUN (Data Universal Numbering System), DAN (Deferment Account Duties System), TAN (Deferment Account Tax Only), DTF (Deferment Acct Duties Taxes Fees), and DUT (Duty Tax ID (legacy)).

Other visible fields in the interface include:

- Shipper - Primary: Code, Country (FRANCE), Account (test), Zip (75001), Name (test), City (PARIS), ATTN (test), State, Address 1 (11111), Phone (123456789), Address 2, Mobile, Address 3, Email, Shipment Advisory, Residential Address.
- Value for Customs: 10.00
- Export Reason: PERMANENT
- Export Type
- Shipment Info: Ship Date (11/12/2024), Total Charge, Waybill #, Bill Type (Shipper), Account, Reference (test ref), Description 1 (test des1), Description 2, Description 3.
- Available products to destination: EXPRESS 9:00 (doc), EXPRESS 9:00 (nondoc), EXPRESS 12:00 (doc), EXPRESS 12:00 (nondoc), EXPRESS ENVELOPE, EXPRESS WORLDWIDE (doc), EXPRESS WORLDWIDE (nondoc).
- Electronic Export Filing Options (EEI): Select I have Self Filed, Select I would like for DHL to be my filing agent, Get Info I will file with AES directly but need to get my port of export information, Carrier, Port of Export.

Appendix

Where to Indicate the TAX ID



ELP

To include the Mexico Tax ID within ELP, follow the steps outlined below:

- When creating a contact in ELP customers will need to include “Tax Registration.”
- The next field is where the Mexico Tax ID (VAT Registration) will be entered
- Below is an example Screen Shot from creating a new contact in the Address Book. The Tax ID will be manifested to downstream applications.

A screenshot of a web form for creating a contact in the ELP system. The form is divided into several sections. The top section contains 'Country' (Mexico), 'Postal Code' (64460), and 'City' (MONTERREY). Below this is the 'Street' section with 'Av. Francisco I. Madero Y G...' and a 'House Number' field. An 'Address Validation' status is shown as 'Valid'. The 'Pickup Location Details' section includes a 'Building Name' field and two checkboxes: 'This is a residential address' and 'Add pickup contact different than above'. There are also fields for 'Address Reference' and 'Address Qualifier Matchcode' (Salvadore1). The 'TAX Registration' section is highlighted with a grey arrow pointing to it. It contains a 'Business Trader Type' dropdown menu (Please select...), a 'VAT Registration' field, a 'Free Trade Zone ID' field, and a 'Passport' field.

Appendix

Where to Indicate the TAX ID



DHL Express Commerce

When creating a manual order on “DHL Express Commerce”, shippers will need to include “Tax Details” under VAT:

- From the drop down select “VAT”
- The next field is where the Mexico Tax ID will be entered.

Below is an example Screen Shot from a manual order with the VAT present under Tax Details

The screenshot shows the DHL Express Commerce interface. At the top, there is a green button labeled "+ ADD PACKAGE" and a "View" dropdown menu set to "Multi-package". Below this is a "Carrier" section with a "REFRESH RATES" button. A table lists carrier options:

CARRI...	PRODUCT	RATE	OPTIONS
DHL E...	WPX - EXPRESS WORLDWIDE	187.77 USD	<input type="checkbox"/> Duties & Taxes Paid <input type="checkbox"/> GoGreen Plus <input type="checkbox"/> Adult Signature <input type="checkbox"/> Authority to Leave

To the right of the table is a "Shipping breakdown" section. Below it is a "Tax details" panel, which is highlighted with a dashed red border. Inside the "Tax details" panel, there is a "Receiver tax" section with two input fields: "VAT..." with a dropdown arrow and the value "12345" (with a red 'x' next to it), and "Sel..." with a dropdown arrow and an empty input field.

Appendix

Where to Indicate the TAX ID



XMLPI

To include the Mexico Tax ID within the XMLPI tool, the steps are outlined below:

- The TaxID needs to be captured in the Consignee Parent element
 - Include the Registration Numbers element within the Consignee element
 - RegistrationNumber/RegistrationNumber/Number element should contain the customers Tax ID. This is a 13 digit alpha numeric number for residents and 12 digit alpha numeric number for businesses.
 - RegistrationNumbers/RegistrationNumber/NumberTypeCode will contain the value “VAT”
 - RegistrationNumbers/RegistrationNumber/NumberIssuerCountryCode will contain the value “MX”

Below is an example snippet with the Registration Numbers element added within the Consignee element:

```
<RegistrationNumbers>  
  <RegistrationNumber>  
    <Number>1111111111111</Number>  
    <NumberTypeCode>VAT</NumberTypeCode>  
    <NumberIssuerCountryCode>MX</NumberIssuerCountryCode>  
  </RegistrationNumber>  
</RegistrationNumbers>
```

THANK YOU

Disclaimer

While we have made every attempt to ensure that the information contained herein has been obtained, produced and processed from sources believed to be reliable, no warranty, express or implied, is made regarding the accuracy, adequacy, completeness, legality, reliability or usefulness of such information. All information contained herein is provided on an "as is" basis. In no event will DHL Express, its related partnerships or corporations under the Deutsche Post DHL Group, or the partners, agents or employees thereof be liable to you or anyone else for any decision made or action taken in reliance on the information contained herein or for any consequential, special or similar damages, even if advised of the possibility of such damages.

