2024 MEXICO CUSTOMS REGULATORY CHANGE

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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.

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

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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.
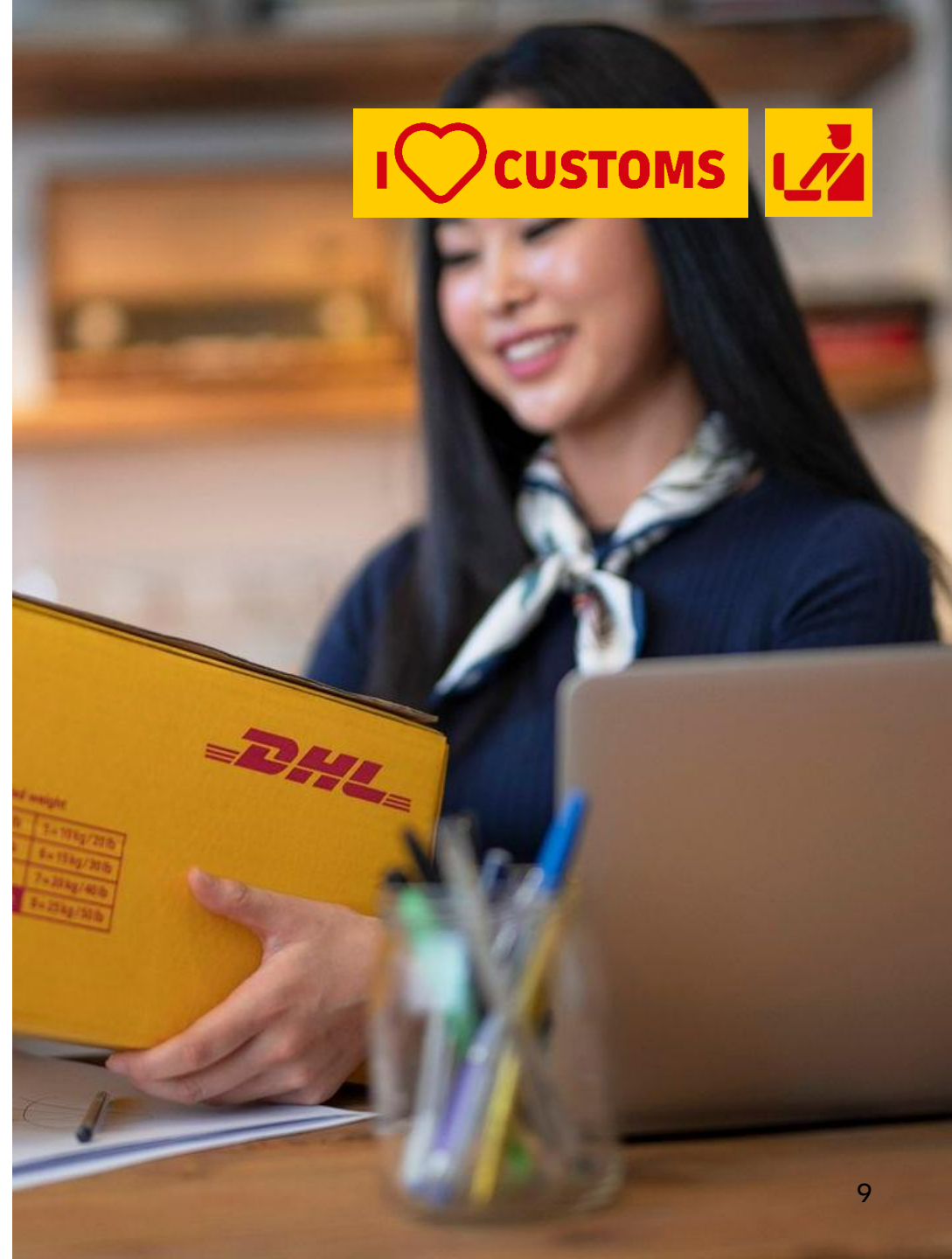
Mexico Customs Regulatory Changes
Impact for Importers/Consignees

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.

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Mexico Customs Regulatory Changes
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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.

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

Mexican Government Website:
DOF - Diario Oficial de la Federación
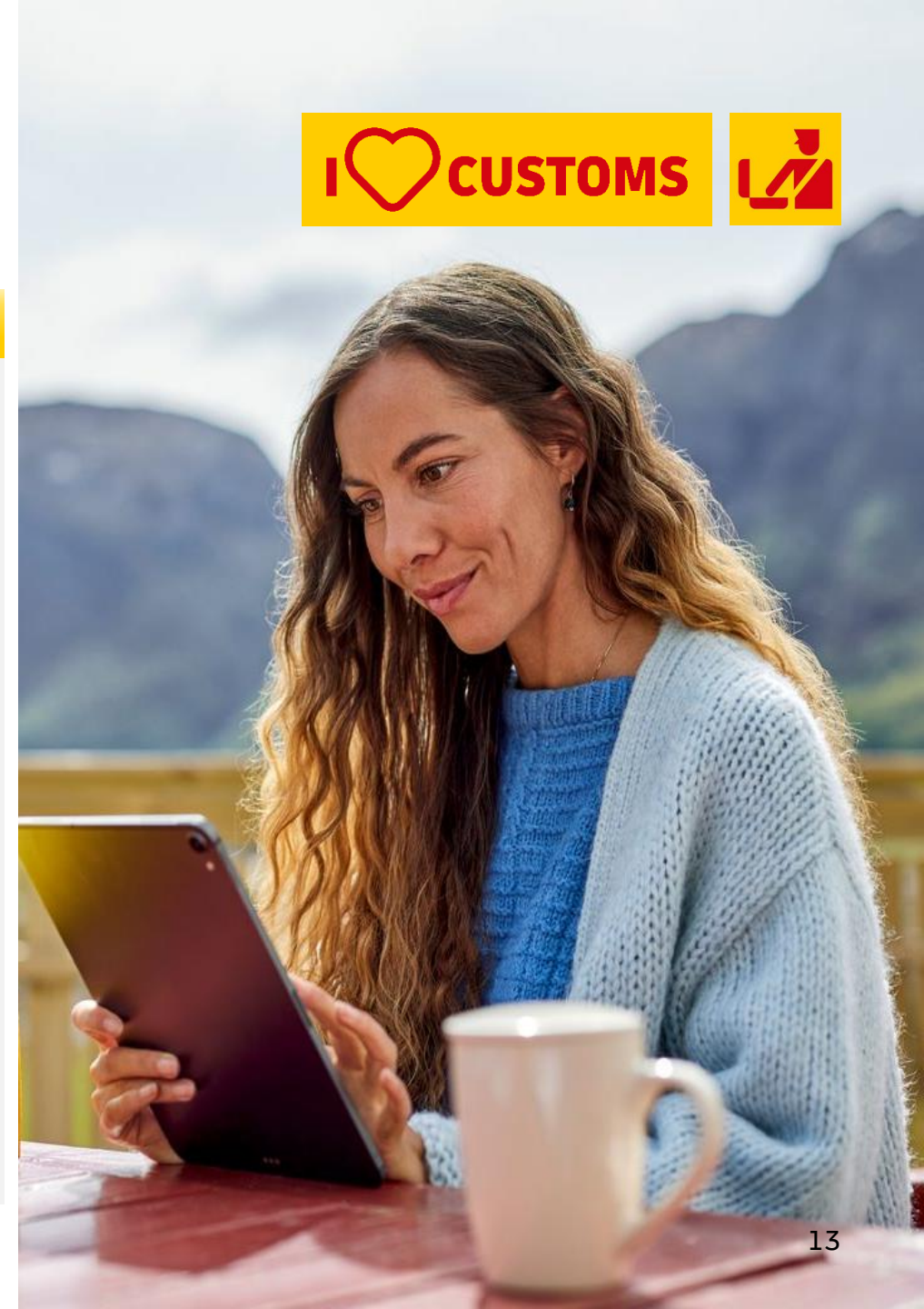
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Where to Indicate the TAX ID

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.

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Where to Indicate the TAX ID

MyDHL+

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

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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"
                              },
```

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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:

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Where to Indicate the TAX ID

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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.

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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

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