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Mexico Establishes Temporary Increase in Textile Tariffs and Temporary Importation Prohibited by IMMEX Program

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On December 19, 2024, the Mexican government published in the Official Journal of the Federation the “Decree modifying the tariff of the General Import and Export Tax Law and the Decree for the Promotion of the Manufacturing, Maquiladora and Export Services Industry.” (the “Decree”)

On the Decree, the Mexican government temporarily modified, until April 23, 2026, the tariffs applicable to various tariff codes of the following chapters of the General Import and Export Tax Law, to be as detailed below:

Chapter of the General Import and Export Tax Law	Tariff
Chapter 52 (cotton):	15%
Chapter 55 (Synthetic or artificial staple fibers):	
Chapter 58 (Special fabrics; tufted textile surfaces; lace; upholstery; trimmings; embroidery):	
Chapter 60 (Knitted fabrics)	
Chapter 61 (Clothing and accessories (accessories), dressing clothing, knitwear)	35%
Chapter 62 (Clothing and accessories (accessories), except knitted or crocheted)	
Chapter 63 (Other made-up textile articles; clothing sets; clothing and rags)	
Tariff Fraction 9404.40.01 (Footmuffs, quilts, duvets and covers)	

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The Decree also includes a modification to the IMMEX Decree, in order to include within Annex I “Goods that cannot be temporarily imported under this Decree” various tariff codes of chapters 61, 62, 63 and 94 (in this last case only tariff codes 9404.40.01 and 9404.90.99) of the General Import and Export Tax Law.

These modifications have the effect that the goods added in Annex I of the IMMEX Decree classified in the aforementioned chapters may not be temporarily imported under an IMMEX Program.

It is important to note that this Decree will enter into force the day after its publication, meaning December 20, 2024, so IMMEX companies must consider the effects that this Decree may have on the development of their daily operations. CCN is at your disposition in case you have any questions regarding the changes described here.