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Update on the Production Processes of Goods for Companies Registered under the Mexican Certification Scheme

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On December 30th, 2024, the General Foreign Trade Rules for 2025 were published in the Official Journal of the Federation ("DOF"). These rules introduced a new obligation under Rule 7.2.1 (the "Rule") through the addition of section X, which applies to companies registered under the Mexican Company Certification Scheme.

Section X added to said Rule establishes as a new obligation that, in the event a company requires the importation of goods not previously declared in the document describing activities related to production processes or service provision, the corresponding notice must be submitted in accordance with procedure form 62/LA, titled "Notices Related to the Registration under the Company Certification Scheme," included in Annex 2. This notice must be submitted at least 30 days prior to the intended date of the first importation of such goods. Additionally, the notice must include a specific production process justifying the inclusion of each new good to be imported.

In this regard, although Rule 7.2.1 does not expressly establish a retroactive obligation to update the production processes or the tariff classifications previously submitted to the authorities under the Certification Scheme registration, it is advisable to submit a free format written notice detailing the production processes that the company has carried out since its registration under the applicable Certification Scheme, as well as the full list of tariff items (both for inputs and fixed assets) used in such processes. This as a preventive measure for the authority, ideally before submitting the renewal application for the Certification Scheme or prior to the end of the 2025 fiscal year. The purpose is to prevent the potential initiation of a Cancellation Procedure under the Company Certification Scheme by the SAT in 2026.

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