

Mexico

ARTICLE 3: ADVANCE RULINGS

According to Article 34 of the Federal Tax Code, it is mandatory for the authority to issue binding criteria at any time during the operation: Mexico, in accordance with its legislation, has a scheme for early resolutions within the framework of free trade agreements.

In this regard, rule 1.2.10 of the general rules of foreign trade provides for the possibility of issuing advance resolutions in terms of the Trade Agreements or Free Trade Agreements signed by Mexico that are in force, natural or legal persons may request, prior to the import or export of the merchandise, the issuance of advance resolutions on matters of origin, or regarding tariff classification and application of Customs valuation criteria.

Finally, the Ministry of Economy has the following link available:

<https://www.snice.gob.mx/cs/avi/snice/normatividad.res.anticip.html>

Applicable regulations:

Several Free Trade Agreements

Customs National Law: articles 47 and 48

Federation fiscal Code; articles 18, 18-A, 19, 34, 34-A, 36, 37, 38, 69, 121