

Mexico

ARTICLE 4: PROCEDURES FOR APPEAL OR REVIEW

The filing of an appeal for review before the Customs authority is a valid procedure and is done in accordance with the regulations contained in the Federal Law of Administrative Procedures. The guarantees contained in article 16 of the Political Constitution of the United Mexican States are contemplated, regarding legality and legal security; therefore, it is considered a non-discriminatory procedure.

Applicable regulations:

Political Constitution of the United Mexican States: articles 14 and 16

Customs National Law: article 203

Amparo Law: articles from 81 to 89 and from 91 to 93

Federal Law of Administrative Procedure: articles 17, 83, 85-90,

Federal Taxpayer Rights Law: Article 23

Tax Code of the Federation: articles 116,117,121-124