

Mexico

ARTICLE 9: MOVEMENT OF GOODS INTENDED FOR IMPORT UNDER CUSTOMS CONTROL

In accordance with article 124 of the Customs Law, transit is defined as the transfer of goods, under fiscal control, from one national Customs office to another.

Internal traffic is considered under the following assumptions:

- I.** The Customs office of entry sends the merchandise of foreign origin to the Customs office that will be in charge of the clearance for its importation.
- II.** The Customs office sends the national or nationalized merchandise to the Customs office of departure, for export.
- III.** The Customs office of clearance sends the temporarily imported goods in maquila or export programs to the exit Customs office, for their return abroad.

The internal transit of final consumer goods will be carried out through a Petition prepared by the importer or his legal representative, or by the Customs agent, providing the Customs Authorities with the control information related to the routes and times in which the goods will arrive to the Customs office of clearance.

On the other hand, this regime will only proceed in the terms and with the conditions indicated in the Regulation, as well as within the maximum transfer periods established by the Tax Administration Service through Annex 15 of the General Rules of Foreign Trade.