



ventanilla única

SIGN UP AS A COMPANY OF THE BORDER.

1. Who did not apply the decree establishing the general import tax for the border region and the northern border, published in the DOF on December 24, 2008 and its amendments?

To legal entities, who pay taxes under the simplified scheme provided in Title II, Chapter VII of the Law on Income Tax, or individuals, who pay under the regime of small taxpayers, provided for in Title IV, Chapter II, Section III of the Law on Income Tax.

2. What are the duty paid by merchandise to the border region, under Decree tariff of December 24, 2008 and its amendments?

They must pay the duty of zero and five percent.

3. What is the maximum period that has the Secretariat to issue the issuance of registration as a company of the border?

If the application for registration as a company of the border is well prepared and has appended information that it requested, the response time is 5 working days from the day following the submission of the application.

4. What is the term of registration as a company of the border, granted under the Decree, which establishes the general import tax for the border region and the northern border?

The term is to December 31, 2013.

5. Where I can make the registration process as a company of the border?

You can make the registration in the federal delegations and sub-delegations of the Secretaria de Economía, located in the northern border and border region.

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6. What are the activities benefited in the Decree, by establishing the general import tax for the border region and the northern border?

The commercialization activities, provision of restaurants, hotels, entertainment, cultural, recreational, sports, educational, research, medical and social assistance, rental property and services to businesses.

7. What are the federal representatives of the Secretaria de Economia, which can give registration as a company of the border?

Mexicali, B.C., La paz, B.C., Tijuana, B.C., Piedras Negras, Coah., Tapachula, Chis., Cd. Juárez, Chih., Oaxaca, Oax., Chetumal, Q. Roo, Cancún, Q. Roo, Nogales, Son., San Luis Río Colorado, Son., Reynosa, Tamps., Matamoros, Tamps., Nuevo Laredo, Tamps. and Villahermosa, Tab.

8. According to Decree of border, what federal representations, of the Secretaria de Economia, are in the border region?

Tijuana, B.C., Tapachula, Chis., La paz, B.C.S., Mexicali, B.C., Chetumal, Q. Roo, San Luis Río Colorado, Son., Cancún, Q. Roo, Villahermosa, Tab., Oaxaca, Oax. And Chetumal, Q. Roo.

9. According to Decree of border, what federal representations, of the Ministry of Economy, are at the border?

Piedras Negras, Coah., Cd. Juárez, Chih., Nogales, Son., Reynosa, Tamps., Matamoros, Tamps., Nuevo Laredo, Tamps.

10. Is it possible to obtain registration as a company of the border without a room for the storage of imported merchandise?

To obtain registration as a company of the border, it is required to have discharged to the SHCP, a warehouse for commercialization of imported merchandise under the registration as company of the border.

11. Can authorize a company whose main activity is to produce, repair or assemble merchandise?

It is not possible to grant the registration as a company of the border to this type of companies, as they do not perform any of the activities listed in Article 3 of the decree establishing the general import tax for the border region and the northern border, published in the Diario Oficial de la Federacion on December 24, 2008, as amended.



12. What is the time elapsing to request a new registration as a company of the border, once it has canceled the previously authorized?

Should take 2 years from the date it was canceled earlier.

13. What obligations must comply with the Ministry of Economy, a company with registration as company of the border and changed their tax residence or address dedicated to storage of import goods?

It must give notice of the change to comply with the provisions of Article 6, section VII of the Decree establishing the general import tax for the border region and the northern border, published in the Diario Oficial de la Federacion on 24 December 2008 and its amendments.

AUTHORIZATION FOR CERTIFICATES OF IMPORT QUOTAS TO THE NORTHERN BORDER AND BORDER REGION

1. What is the legal system, which gives the possibility to request a quota certificate, of cigars originating and from the Republic of Cuba?

It is the agreement, which are made known quotas and allocation mechanism to import products originating and from the Republic of Cuba, published in the Diario Oficial de la Federacion on July 2, 2012.

2. What is the legal system that gives the possibility to apply for a certificate of quota, of milk powder originating in member countries of the WTO?

It is the agreement that is made known the tariff quota for import in 2012, tariff-free, milk powder originating in member countries of the World Trade Organization, published in the Diario Oficial de la Federacion on December 30, 2011.

3. What are the federal representatives of the Secretaria de Economia, which can grant quota certificate of powdered milk?

Chetumal, Q. Roo, Cancún, Q. Roo and Tapachula, Chis.



4. Is it possible to authorize a cigars quota certificate or milk powder without prior registration as a company of the border?

No, because it is a prerequisite having obtained registration as a company of the corresponding border.

5. The cigar quota certificate or powder milk issued to companies with register as border company are validity?

Yes, in case of cigars the term is October 31, 2012 and for powder milk the term is December 31 for the year that you have the authorization.

6. The cigar quota certificate or milk powder Can it be transferred to another company?

The quota certificate issued is personal and cannot be transferred to another company.

7. Can you collect the quota certificate presented by Ventanilla Unica in federal representation appropriate?

No, the response of the quota certificate application should be expected through the Ventanilla Unica, upon notification of the applicant.

8. What is the tariff, which are classified on cigars and milk powder, for the grant of the certificate of quota for?

Cigars 24.02.10.01 - Milk Powder 0402.21.01 0402.10.01

9. What is the tariff that currently must be paid for importing cigars to the northern border and border region?

The tariff is 0%

10. Who are the beneficiaries to obtain quota certificate to import cigars and originating from the Republic of Cuba?

Companies located in the northern border or border region that have registration as a company of the border issued by the SE, under Decree establishing the general import tax for the border region and the northern border, published in the Diario Oficial de la Federacion on December 24, 2008, as amended.



11. What are the delegation and subdelegation that can respond to requests for quota certificate to import cigars originating and from the Republic of Cuba?

Delegations: Mexicali, B.C., La Paz, B.C., Oaxaca, Oax., Chetumal, Q. Roo and Villahermosa, Tab.
Subdelegations: Tijuana, B.C., Cd. Juárez, Chih., Cancún, Q. Roo, Nogales, Son., Matamoros, Tamps., Nuevo Laredo, Tamps., Reynosa, Tamps., San Luis Río Colorado, Son., Piedras Negras, Coah. and Tapachula, Chis.

12. What is the cost or fees to pay for the processing of Certificate Request of import quotas to the northern border and border region?

The procedure is free.

13. What are the most important obligations that are acquired to obtain the quota certificate of cigars?

That the merchandise is sold only in the border region and the northern border, at all times maintain current registration as a company of the border and be registered in the Register of importers jurisdiction of SAT during the term of the certificate.

IMMEX

1. Who are the beneficiaries of IMMEX?

Legal entities resident in national territory referred to Section II of Article 9 of the Código Fiscal de la Federación, is taxable under Title II of the Law on Income Tax.

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2. What are the arrangements for the IMMEX? And what is each of them?

a. IMMEX Program - Business Controller: This is when in a single program, are integrated manufacturing operations of a certified company called controller and one or more subsidiaries.

b. Industrial IMMEX Program: Is when making an industrial process of manufacture or processing of goods for export.

c. IMMEX Program Services: Is when performing services to export goods or export services are provided solely for the development of activities that the Secretaria determines, after review of the Secretaria de Hacienda y Credito Publico.

d. IMMEX Program Shelter: This is when one or more foreign companies will provide technology and production equipment, without the latter directly operates the Program.

e. IMMEX Program Tertiarization: This is when a certified company that does not have facilities for production processes; perform manufacturing operations through third parties to register in their program.

3. What is the Delegation where I belong if I have more of a production plant?

For the case where the company has more than one production plant, you can choose the address of the Federal Representation you want to manage your program.

4. What is the response time for requests for new IMMEX program?

In about 10 business days.

5. What is the response time for requests for extension of IMMEX program?

The response time is 5 business days, except in the case of sensitive product extensions, contained in Annexes IA, IB and II, IMMEX Decree, in which case the period shall be 10 business days.

6. What are the activities that I can do in the form of services?

The ones set in Annex 3.2.9 of the Rules.



7. Can I request an extension in the form of services to import steel, without being a certified company?

The deadline for applications for business expansion was not certified until May 1, 2011 in accordance with the Interim Second, of the Twenty-Fifth Amendment to Agreement Rules, published on March 23, 2010 in the Journal Federal Official. Certified companies that to date not requested and obtained his enlargement, may not perform temporary steel imports.

8. What are the specific requirements that I must meet to make the temporary admission of goods contained in Annexes IA, IB and II to those mentioned under Article 5, Section I of IMMEX, and where I can consult?

The agreement to which Article 5 of Decree IMMEX refers, is the one known as Rules and general criteria regarding Foreign Trade (the Rules). Specific requirements to those mentioned in Section I of this clause are found in Rule 3.3.1 and can be found on the following page:
<http://www.siiicex.gob.mx/portalSiicex/SICETECA/Reglas/ReglasSE.htm>

9. Can I apply a new program IMMEX, after it was canceled?

Yes, as long as no program was canceled by any of the following fractions, III, IV, V, VI and VIII, in accordance with Article 27 of Decree IMMEX, because of being in any of these assumptions may not program obtain any export promotion for a period of five years.

10. What happens to the machinery and merchandise imported under my program when it is canceled for any reason?

These goods must be changed to permanent import regime and returned in terms of law, within 60 calendar days from the date of being notified of such cancellation. The SAT may authorize for once, a period of 180 calendar days to comply with this obligation, as long it comply with the provisions of the General Rules on Foreign Trade.

11. What date should I make my annual report of operations?

The deadline for submission of the annual report is the last business day of May. No show on this date, the program will be suspended. In the case that for the last business day of August of the corresponding year, the company has not submitted the report, the program will be canceled definitively from 1 September of the year in question.



12. How do I know if my program was suspended for failure to submit annual report?

The Directorate General of Foreign Trade publishes in the Official Journal of the Federation annually the list of companies suspended for annual report by the "Resolution that disclosed the names of holders and program numbers of manufacturing industry, assembly plant and export Services suspended ", available at:

<http://www.sicex.gob.mx/portalsicex/SICETECA/Acuerdos/Programas/programasx.htm>

13. Can I overcome the lack of presentation of the annual report?

Yes, the annual report of operations can still deliver up to the last working day of August of the corresponding year. Note that no show at this time, the program will be canceled definitively from 1 September of the year in question.

14. What are the minimum export sales I should do to keep the program?

The minimum sales are for 500 thousand U.S. dollars or 10% of total sales.

15. Can I transfer the goods imported under the program to another company?

Based on Article 112 of the Customs Act, only companies with an IMMEX authorized program, may transfer the goods they had imported temporarily, to other companies with IMMEX authorized program.

The minimum sales are for 500 thousand U.S. dollars or 10% of total sales.

16. If I import merchandise of Chapter 72 of the Tariff Law of the General Taxes of Import and Export (TIGIE) but exported goods referred out of this Chapter, Do I have to comply with specific requirements?

No. Specific requirements apply only to those beneficiaries who import and export goods of Chapter 72 of the TIGIE.

17. Am I subject to receive home visits by authorities when applying for a new program?

Yes, in accordance with Article 11, paragraph V of IMMEX Decree.



18. Am I subject to receive home visits by authorities when applying for a new program?

SE may at any time verify the accuracy of the information provided and make inspection visits to places of the beneficiaries of the instruments and programs which grant, in accordance with Articles 62 to 69 of the FAPA. In case of noncompliance, sanctions will be applied established in the legislation of the matter.

PROSEC

1. What is a PROSEC program?

The Sectoral Promotion Programs (PROSEC) are a tool aimed at corporations producing certain goods whereby they are allowed to import tariff ad-valorem preferential (General Import Tax) various goods for use in the production of specific products, whether they are producing goods for export or domestic market.

2. Who is considered direct producer PROSEC?

Direct producer is considered the legal entity that manufactures merchandise referred to Article 4 of Decree PROSEC from, among others, of goods imported under PROSEC Program.

3. What are the extensions that I can make in a PROSEC Program?

You can perform an expanding sector, fraction or register an indirect producer in a PROSEC program previously approved in the form of direct producer and in the case of indirect producer mode, Sector and Fraction only.

4. What are the response times for new program requests and extensions in PROSEC?

For resolutions of approval, rejection or expansion of the program will be resolved within 10 business days.

5. How many sectors are listed in PROSEC Program?

They have listed 24 sectors.

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6. What is the term of the program?

The term of the programs will be automatically renewed annually and, once producers submit the annual report of operations under the program, referred to in Article 8 of PROSEC Decree.

7. Is it possible to import inputs from a sector other than authorized?

Producers who are authorized to operate in any of the programs listed in Article 4 of PROSEC Decree may choose to import the goods listed in Article 5 of the aforementioned decree, authorized only for the sector.

8. What must be reported in the annual report of foreign trade?

In section III of Relation of goods produced by product, indicating the merchandise tariff to which they have incorporated material imported tariff preference.

9. What is understood as indirect producer?

For purposes of Article 2, Section III, PROSEC Decree shall be considered as indirect producers, input suppliers of steel, service centers that have machinery and equipment for processing steel products, performing at least one of the following: longitudinal section, cross-sectional, leveling, bending, punching, needling, stamping, oxycutting, cutting or any other figure that refers to the processing of steel, as long as it is registered in the program of direct producer, which acquires merchandise, in addition to the above, may provide service on technical adaptation to specific projects.

10. Can I transfer imported goods under a PROSEC program to another?

Goods imported under this Decree may not be intended for purposes other than those specified in Article 4 of this order, unless the owner of the program covers the general import tax applicable to such goods with update and surcharges, calculated in accordance with Articles 17-A and 21 of the Federal Tax Code, from the month in which the import was made of each of the goods until the month in which payment is made for the tax.

11. If imports of goods are carried under PROSEC Program and are not used to the process for which they were authorized, Can you still use the preferential tariff?

No. Those goods that are not used for the production process, for which they were imported, should be regularized by applying the tariff specified in TIGIE.

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12. What are the permanency terms?

When the import is carried out under the regime of permanent importation, may remain indefinitely.

13. When should I submit my annual report of operations?

The deadline for submission of the annual report is the last business day of May. No show on this date, the program will be suspended. In the case that for the last business day of August of the corresponding year, the company has not submitted the report, the program will be canceled definitively from 1 September of the year in question.

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