

On July 24, 2020, the First Resolution of Amendments to the General Foreign Trade Rules (RGCE) for 2020 were published, and certain Rules were amended, repealed and added, such as adjustments to the benefits granted to Certified Companies.

## Elimination of benefits for Certified Companies

One of the most important changes in this First Resolution is the elimination of certain benefits of the Register in the Certification Scheme for Companies for value added tax and excise tax, under modalities A, AA and AAA.

The summary of the eliminated benefits for this value added tax and excise tax Certification modality is:

- Value added tax refund within the preferential terms of 10, 15 or 20 business days, according to the modality obtained by the taxpayer.
- Immediate registration at the Register of Importers and Exporters for Specific Sectors.
- The benefit regarding armoring the Register of Importers and Exporters for Specific Sectors and/or Sectorial Register of Exporters.
- The possibility to give notice to the SAT of irregularities detected, for them to be corrected.
- Issuance of an invitation letter, prior to assessing contributions and fees.
- The benefit consisting in not transmitting and providing the Statement of Value in temporary imports under the IMMEX Program.
- The benefit of complying with RRNA once there is a PAMA
- The benefit for temporary imports to remain in the country for 36 months
- Benefits regarding the exception to declare individual identification data
- Possibility to transfer temporarily imported merchandise under a sole permit.
- Possibility to present monthly consolidated permits.
- Export within domicile.
- Possibility to make virtual transfer pediments under "V5" code, in export cases.

## Application of adjustment to benefits

Pursuant to the Second Transitory Article of the aforementioned Resolution, eliminated benefits will be still applicable to the companies that, to the date of the publication of such Resolution, had their Register in the Certification Scheme for Companies for value added tax and excise tax in force, during the term set forth in the last communication where the registration is granted.

Also, it is provided that the requests for the Register in the Certification Scheme for Companies for value added tax and excise tax under process at the entry into force of the Resolution, will be resolved under the procedures, terms and benefits set forth in the terms in force at the moment in which the relevant resolution is issued.

## Shortly

Undoubtedly, the adjustments to the benefits originally provided for the companies in Register in the Certification Scheme for Companies for value added tax and excise tax will have a great impact on the terms for the recovery of positive value added tax and excise tax balances, as well as the need to increase internal controls associated to the fulfillment of obligations on foreign trade matters; therefore, it is advisable to evaluate actions to mitigate on time the impact derived from these amendments.

We will be monitoring additional publications and will be at your service for any further question or comment.

## Contact us for further information:

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