

## *Amendments to the Customs Law and creation of the “Customs Agency”.*

Yesterday a Decree was published in the Official Federal Gazette amending various provisions of the Customs Law.

Among the most relevant amendments is the creation of the “Customs Agency” through which a Mexican entity can obtain an authorization to handle the customs clearance of merchandise in the name and on behalf of a third party. With this change, Mexico joins the international setting in which importers and exporters hire a company and not an individual to process the entry and exit of merchandise in their name and representation.

The mentioned changes are also part of a modernization policy that seeks to reduce the use of paper in the preparation of customs declarations, consolidated notices and other documents that are to be prepared and provided electronically. Certain clarifications are also made with respect to the obligation to determine and pay countervailing duties on temporary imports, which will be subject to different provisions that will be published by the Ministry of Economy.

Other relevant changes include the joint and several liability of the possessors and holders of merchandise temporarily imported by a resident abroad, and of those who transfer merchandise of foreign origin. This latter situation includes the transfers of merchandise between IMMEX companies, and therefore it will be important to monitor the manner in which the authority intends to apply this joint and several liability.

Finally, it is important to mention that the amendments to the Customs Law will enter into force December 24, 2018, except regarding the Customs Agency, since the Tax Administration Service (SAT) has 12 months to publish the rules that will establish the mechanisms, forms and means the customs agencies must use for the import and export of merchandise.

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Sincerely,

***Von Wobeser & Sierra, S.C.***

Mexico City, June 26, 2018