

How USMCA Advance Rulings Can Help Small Businesses

U.S., Mexico and Canada



UNITED STATES-MEXICO-CANADA AGREEMENT



Loretta Greene

Associate Administrator

Office of International Trade

U.S. Small Business Administration



U.S. Small Business
Administration



Gerardo Lamedo

Minister

Head of Trade Office

Mexican Embassy to the U.S.



For more detailed information please visit

T-MEC SITE |SE|

<https://www.gob.mx/t-mec>



MIPYMES MX

<https://mipymes.economia.gob.mx/>



T-MEC SITE |SAT|

<http://omawww.sat.gob.mx/tmec/Paginas/index.html>





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**Chemicals, Petroleum, Metals and
Miscellaneous Classification Branch
Regulations and Rulings**

Office of Trade

U.S. Customs and Border Protection



The Rulings Process Reviewed

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Homeland
Security

Ruling Basics

- What is a Ruling?
- Why Does U.S. Customs and Border Protection (“CBP”) Issue Rulings?
- Who Issues CBP rulings?
- What is the difference between a ruling, an internal advice decision and a protest review decision?
- What is the effect of CBP Rulings?
- What is the Process for Modifying or Revoking a Ruling?

What is a Ruling?

- Written decision
- Issued by CBP's Regulations and Rulings
- Tells the requester how CBP will treat a good when it is imported into or arrives in the United States.
 - Topics: tariff classification, country of origin, marking, valuation, compliance with entry procedures, intellectual property rights infringements....
- Binding on the specific importer and good

Who Can Request a Ruling?

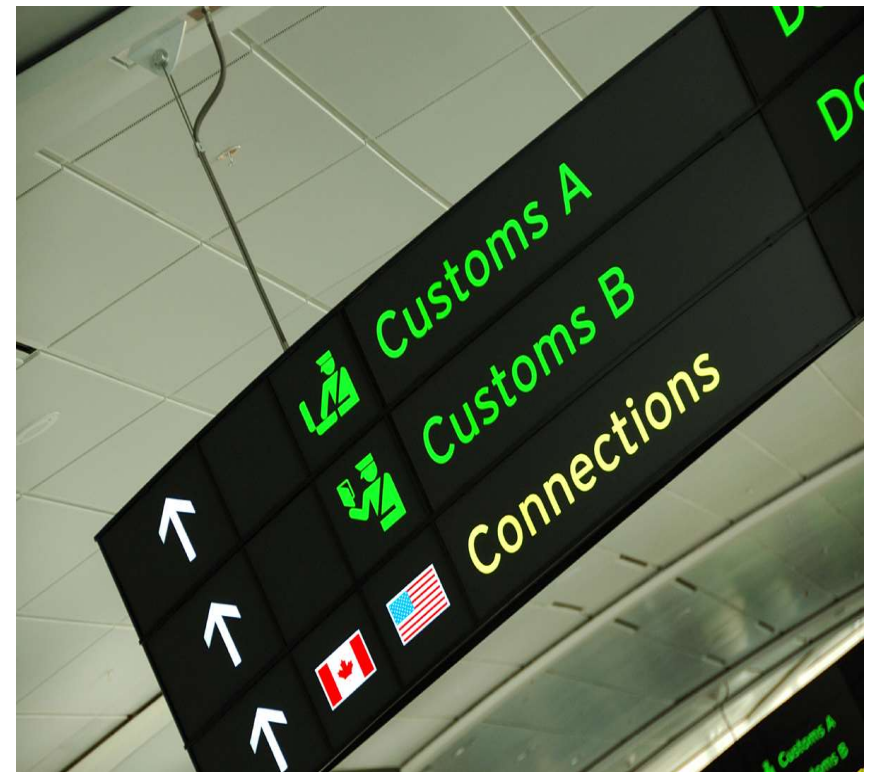
- The importer, exporter, producer, or anyone who is related to the trade transaction can request an advance ruling
 - Distinct from NAFTA
- There is **no fee** for requesting a ruling

Who Issues Rulings?

- CBP's Office of Trade, Regulations and Rulings (RR)
- RR has three divisions that issue rulings:
 - The National Commodity Specialist Division (NCSO) in New York
 - Commercial and Trade Facilitation Division at CBP HQ in DC
 - 3 Classification Branches
 - Entry Process and Duty Refund Branch
 - Valuation and Special Programs Branch
 - Border Security and Trade Compliance Division
 - Intellectual Property Rights, Cargo Security & Carriers, and Penalties Branch

Types of Rulings

- Prospective (Advance) Rulings
 - Prospective transactions only
- Internal Advice
 - Good has arrived at the port but has not been liquidated
- Further Review of Protests
 - The port has taken final action on the transaction at issue
- Ruling Reconsiderations
 - Revoking or modifying an existing ruling



Advance Ruling Benefits

- Predictability
- Business planning
- Facilitation of entry
- Transparency and Guidance to others (CROSS)
- Guarantee product qualifies under USMCA

USMCA Advance Rulings

- Topics:
 - Tariff classification • Customs valuation • Origin of goods • Quota
- Advance rulings are binding in the territory of the issuing government.
 - i.e., U.S. Advance Rulings do not apply to Mexico or Canada.
 - For sales of goods to Mexico and Canada, U.S. exporters need to apply directly with the destination country.
- To be issued within 120 days per USMCA
- Effective on the issuance date or a specific later date written in the ruling
- NAFTA Advance Rulings are no longer in effect.

How to Request an Advance Ruling

- National Commodity Specialist Division (NCSD) and E-rulings
 - E-rulings are submitted to CBP's National Commodity Specialist Division in New York
 - Only issues rulings on Classification, Marking, Country of Origin, and FTAs
 - <https://erulings.cbp.gov/s/>
 - NY rulings usually issued in 30 days
- Headquarters Ruling Letters
 - HQ can issue rulings on Classification, Marking, Country of Origin, FTAs, Valuation, Entry Collection and Procedures, Vessels and Carriers, Intellectual Property, Restricted Merchandise, Duty Drawback, Foreign Trade Zones, and Merchandise Processing Fees.
 - US Customs and Border Protection
Office of Trade
Regulations and Rulings
90 K St NE, 10th Floor
Washington, DC 20229-1177

Information Required for Advance Ruling Requests

- The name, address, email address and phone number of the requesting party
- The name(s) of the port(s) in which the merchandise will be entered (if known).
- A description of the transaction
 - I.e., the specific merchandise to be imported and from which country
- A statement that there are, to the importer's knowledge, no issues on the commodity pending before CBP or any court.
- A statement as to whether advice has been sought from a CBP office; and if so, from whom, and what advice was rendered, if any.

Information Required for Advance Ruling Requests (Cont.)

- **Classification:**
 - A full and complete description of the article, principal use, commercial or technical designation, relative quantity by weight of each component, illustrative literature, photographs...
- **Country of Origin:**
 - Countries where each of the source materials were made or harvested;
 - Countries where each of the various production steps took place.
- **Trade Program or Agreement:**
 - Countries where each of the source materials were made or harvested;
 - Countries where each of the various production steps took place.
 - Costs incurred in each of the production countries.
- **Marking:**
 - How the article and its container will be marked.
 - Illustrations that show clearly how the goods are labeled and packaged.
 - Illustrations should show all other labeling and packaging details, besides the actual country of origin marking.
 - Detailed description of how the goods will be used or sold upon importation.

Confidential Information

- Trade secrets and other privileged commercial information will be protected from disclosure by CBP if identified by the requestor
 - The standard for determining whether information will be granted confidential treatment:
 - If disclosed, such information would cause substantial harm to the competitive position of the person making the request

E-Rulings

- Online filing of a binding ruling request directly to the National Commodity Specialist Division (NCSA) of Regulations and Rulings.
- Only for Classification, Marking, Country of Origin, and FTAs
 - Questions on regional value content requirements the appropriate basis or method for reasonably allocating costs for calculating the net cost of the good or the value of an intermediate material must be requested from the HQ office
- Prospective Shipments only
 - If the merchandise has already been entered and liquidated, you can either protest the liquidation or seek internal advice
- <https://erulings.cbp.gov/s/>

1

Requester Information

2

Type

3

Questions

4

Description

5

Attachments

6

Submit

Ruling Requester Information

* First Name

Middle Name(or initial)

* Last Name

Title

* Company Name

* Address 1

Address 2

* City

* State

Select N/A if not applicable ▼

* Zip/Postal Code

N/A if no applica

Country

* Phone


* Email Address

* Retype Email Address

Retype Email Address to confirm

erulings.cbp.gov/s/

Microsoft OneDrivewebTA | Log InACE LoginCROSS Customs Ru...HTSHTSUS SearchHTSUS ArchiveWCO Harmonized S...WCO OMD - Harm...RRTS



Requester Information

2

Type

3

Questions

4

Description

5

Attachments

6

Submit

Request Type

*Select Request Type (check all that apply)

Please select at least one request type

☐ Classification

☐ Marking

☐ Country of Origin

☐ Application of Trade Program or Trade Agreement

OR

☐ Drawback Classification

Previous

Next

Accessibility

Privacy Statement

DHS.gov

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Requester Information Type Questions Description Attachments Submit

Request Type

*Select Request Type (check all that apply)

Please select at least one request type

☐ Classification

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OR

☐ Drawback Classification

Previous Next

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N314233

September 4, 2020

MAR-2-85:OT:RR:NC:N2:209

CATEGORY: Marking, Country of Origin

Aria Wu

Etherwan Systems, Inc.

33F, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist.,

New Taipei City, 221

Taiwan

RE: The country of origin and marking of an Ethernet extender

Dear Ms. Wu:

In your letter dated August 27, 2020, you requested a country of origin ruling.

The item concerned is referred to as an Ethernet extender (model # ED3575-622). It is a hardened managed Ethernet switch and extender combo. This device is equipped with Ethernet, SFP, copper extender ports, and it is used to bridge the gap between modern and legacy infrastructure networks.

The Ethernet extender is designed and assembled in Taiwan. It consists of a Main printed circuit board assembly (PCBA), a CPU PCBA, a Relay/Power PCBA and

various housing/mounting/electrical components. A bill of materials listing all sub-assemblies and components with their countries of origin has been submitted.

The manufacturing process that takes place within Taiwan involves the manufacturing of the printed circuit board assemblies (PCBA) using surface mount technology (SMT) and dual in-line processing (DIP). During this process electrical elements (i.e. diodes, transistors, capacitors, etc.) are placed on a printed circuit board and soldered into the circuitry. When complete each PCBA is tested. A manufacturing narrative and various flow charts depicting the manufacturing process have been submitted.

Next, the completed PCBAs and other housing/support/electrical components from various countries of origin, are assembled into the finished device.

Finally, firmware is installed into the device, and the finished products are inspected.

The marking statute, Section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that, unless excepted, every article of foreign origin (or its container) imported into the U.S. shall be marked in a conspicuous place as legibly, indelibly and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article.

The “country of origin” is defined in 19 CFR 134.1(b) as “the country of manufacture, production, or growth of any article of foreign origin entering the United States. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the 'country of origin' within the meaning of this part; however, for a good of a NAFTA country, the NAFTA Marking Rules will determine the country of origin.”

Revoking or Modifying a Ruling

1. A person who has received a ruling and disagrees with it has the right to appeal that ruling
2. Write to CBP HQ and explain the reason you believe the ruling is incorrect
3. If CBP agrees that the previously issued ruling is incorrect, it will publish a proposed ruling revoking or modifying the earlier ruling
 - The noticed of proposed revocation is published in the Customs Bulletin (<https://www.cbp.gov/trade/rulings/bulletin-decisions>)
4. The public has 30 days to comment on the proposed action
5. The final revocation or modification will be effective 60 days after publication in the Customs Bulletin
 - This will not affect duties already paid; the effect will be prospective only for the same or substantially similar merchandise

Customs Rulings Online Search System

<http://rulings.cbp.gov/home>

CROSS Customs Rulings Online Search System - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Refresh Home Search Favorites History Mail Print Edit

Address <http://rulings.customs.gov/index.asp?ru=087420&qu=socks&vw=detail> Go

Links Google DevGuru TSWEB HOTMAIL CNN WPOST CGOV staging CNET staging CNET CGOV Rulings ITS Intranet

CROSS CUSTOMS RULINGS ONLINE SEARCH SYSTEM Keyword GO HELP | ABOUT

Collection ALL HQ NY NAFTA Filter OFF 10 results per page View

customs.gov
AMERICA'S DIGITAL FRONTLINE

Date	Confidence	Case Number	Description	References
8/2/1990	100%	HQ 087420 Classification 6115.92.2000	Reconsideration of NYRL 852317; children's socks	References 852317, 851317
7/20/1989	100%	HQ 085006 Classification 6406.99.1540	Classification of baseball stirrup socks from Taiwan.	
10/2/1995	96%	NY 814477 Classification 6111.20.6040 6115.92.2000	The tariff classification of Infant's and toddler's socks from Korea.	
11/1/1996	96%	NY A87938 Classification 6405.20.3090 6111.20.6040	The tariff classification of infant's soft soled shoes and socks from China.	
9/30/1993	76.8%	NY 890276 Classification 6111.20.6040 6115.92.2000	The tariff classification of children's socks from Korea.	
9/17/1997	76.8%	NY PD B89226 Classification 6115.93.9020 6117.80.9540	The tariff classification of a neck warmer and socks from the Dominican Republic	
4/5/2000	76.8%	NY PD F84641 Classification 6111.20.6040	The tariff classification of 100% Cotton Knit Socks from China	
5/16/2002	72%	NY I81261 Classification 9802.00.50 9802.00.90	The tariff classification of socks from Mexico or Honduras.	
5/17/2002	67.2%	NY I81318 Classification 6115.93.9020	The tariff classification of socks from Taiwan.	References 513201, 511201, 512202, 514201, 517201

Next

HQ 087420 Print

[HQ 087420](#)
August 2, 1990
CLA-2 CO:R:C:G 087420 DRR 851317
CATEGORY: Classification
TARIFF NO.: 6115.92.2000
Ms. Mary Kholmman Heyman Corporation 6045 W. Howard Street Niles, Illinois 60648
Re: Reconsideration of [NYRL 852317](#); children's [socks](#)
Dear Ms. Kholmman:

This is in further response to your letter dated April 3, 1990, requesting the classification of a hair bow and [socks](#) in infant, toddler and children's sizes from Korea under the Harmonized Tariff Schedule of the United States Annotated (HTSUSA). The children's [socks](#) were classified under subheading 6115.10.0010, HTSUSA, in New York Ruling Letter ([NYRL 851317](#)), dated May 4, 1990. We have had occasion to review the portion of that ruling which concerns the tariff classification of the children's [socks](#) and determined that it is in error.

FACTS:

The merchandise at issue consists of children's [socks](#) made of 65 percent cotton, 25 percent nylon and 10 percent spandex knit fabric. [NYRL 851317](#), issued on May 4, 1990, classified the [socks](#) under subheading 6115.19.0010, Harmonized Tariff Schedule of the United States Annotated (HTSUSA), which provides for party hose, tights, stockings, [socks](#) and other hosiery.

ISSUE:

Whether the [socks](#) at issue are classifiable under subheading 6115.19.0010, HTSUSA or subheading 6115.92.2000, HTSUSA.

-2-

LAW AND ANALYSIS:

Classification of merchandise under the HTSUSA is in accordance with the General Rules of Interpretation (GRI), taken in order. GRI 1 provides that classification shall be determined according to the terms of the headings and any relative section or chapter notes. The [socks](#) in question are provided for under heading 6115, which provides for party hose, tights, stockings, [socks](#) and other hosiery, ..., knitted or crocheted. Subheading 6115.19.0010, HTSUSA, provides for party hose and tights of cotton. The

Other Resources

USMCA-SPECIFIC:

- USMCA@CBP.DHS.gov.
- <https://www.cbp.gov/trade/priority-issues/trade-agreements/free-trade-agreements/USMCA>
 - Contact info for specific inquiries, USMCA text, implementation instructions

INFORMED COMPLIANCE PUBLICATIONS:

- Guides to broader Customs topics—classification, Valuation, Origin, Entry...
- <https://www.cbp.gov/trade/rulings/informed-compliance-publications>

DIRECTIVES AND HANDBOOKS:

- More specific guidance on questions such as NAFTA procedures, section 232 steel and aluminum tariffs, textile quotas...
- <https://www.cbp.gov/trade/rulings/directives-handbooks>

Summary

- CBP has the a very open and transparent ruling system
- An advance ruling is the best vehicle for predictability: it is quick and inexpensive and will not be changed without notice to the importer
- Most rulings are never modified or revoked
- If the good has already been imported, the internal advice procedure and perhaps the protest review procedure are available.

US Customs and Border Protection
Office of Trade
Regulations and Rulings
90 K St. NE
Washington, D.C. 20229- 1177
(202) 325-0100
<https://www.cbp.gov/trade>



U.S. Customs and
Border Protection



Stephen Desroches

**Manager of the Tariff Policy Unit
Canada Border Services Agency**





Canada Border
Services Agency

Agence des services
frontaliers du Canada



ADVANCE RULINGS

FOR THE IMPORTATION OF GOODS INTO
CANADA

OCTOBER 20, 2020

PRESENTATION BY STEPHEN DESROCHES
TRADE POLICY DIVISION

PROTECTION SERVICE INTEGRITY
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PROTECTION • SERVICE • INTEGRITY

Canada 

ABOUT THE CANADA BORDER SERVICES AGENCY (CBSA)

- CBSA ensures Canada's security and prosperity by facilitating and overseeing international travel and trade across Canada's borders
- The CBSA carries out its responsibilities with a workforce of approximately 14,000 employees, including over 6,500 uniformed CBSA officers who provide services at approximately 1,200 points across Canada and at 39 international locations
- The Agency is a federal institution that is part of the Public Safety portfolio



ADVANCE RULINGS PROVIDED BY CBSA

- To help importers and foreign exporters or producers of goods determine the proper tariff classification, or the origin of goods under Free Trade Agreements, CBSA publishes advance rulings
- The CBSA will issue an advance ruling that will include the following:
 - the tariff classification number and the reasons why it was selected
 - whether the goods qualify as originating goods and are entitled to the benefit of preferential tariff treatment under a free trade agreement
 - an advance ruling number
- These rulings, issued under paragraph 43.1(1) of the Customs Act, provide information on the importation of particular goods, including their 10-digit tariff classification number under the Canadian Customs Tariff



TYPES OF ADVANCE RULINGS PROVIDED BY CBSA

- Advance Rulings for Origin Under Free Trade Agreements
 - D11-4-16 – Advance Rulings for Origin Under Free Trade Agreements
- Advance Rulings for Tariff Classification
 - D11-11-3 – Advance Rulings for Tariff Classification



WHY GET AN ADVANCE RULING?

- The advance ruling ensures that the tariff classification number and/or the origin used on Customs declarations is deemed correct by the CBSA. The ruling is binding until it is revoked or modified
- Provides certainty to the importer, foreign exporter or producer, as to how goods are to be classified and/or if the goods are entitled to be claimed under a free trade agreement
- Reduces the risk of an importer receiving Administrative Monetary Penalties (AMP), for non-compliance
- There is no service fee for an advance ruling



WHO CAN REQUEST AN ADVANCE RULING?

- Importers of goods in Canada
- Persons who are authorized to account for goods under paragraph 32(6)(a) or subsection 32(7) of the Act
- Exporters or producers of those goods outside of Canada
- Any person who is authorized to do so may transact business under the Act as the agent of another person, upon a written authority, in a form approved by the Minister, from the person on whose behalf he is acting



HOW TO REQUEST AN ADVANCE RULING

Request can be sent by mail or email, in English or French, and must include the following information:

- name, address, and business number of the applicant (if applicable)
- a statement indicating if the request is made by the importer, foreign exporter or producer, or authorized agent
- the principal ports of entry which the goods will be imported
- a statement that there are no issues on the goods pending before CBSA or a judicial or quasi-judicial review
- whether the goods have previously been imported into Canada
- a complete description, including composition and anticipated use of the goods

A **full list** of requirements is provided in [Memorandum D11-11-3](#), Advance Rulings for Tariff Classification and [Memorandum D11-4-16](#), Advance Rulings for Origin Under Free Trade Agreements



SUBMITTING THE REQUEST

Once the request has been drafted, it must meet these requirements:

- signed by the applicant or an authorized agent
- marked “Attention: Tariff Classification Advance Ruling Request and/or for Origin Under Free Trade Agreements”
- sent by mail or by email to the appropriate regional CBSA [Trade Operations Divisions - Mail and Email Addresses](#)
- limited to a single product; however, more than one request may be sent to the CBSA at a time

See [D11-11-3](#), for more information on the exchange of information by email with the CBSA



CBSA SERVICE STANDARD

- Once the CBSA has received the request and all the required information, the standard processing time is within 120 calendar days. The CBSA aims to issue rulings within a shorter period
- If supplementary information is required, the CBSA will notify the applicant in writing, and will be given a period of 30 calendar days to provide the required information
 - If the request is not accepted, the CBSA will give its reasons in writing. For example, the request is hypothetical or an advance ruling had been previously issued for the same good and importer.



CONFIDENTIALITY

- Any confidential business information contained in a request for an advance ruling will remain confidential pursuant [Section 107 of the Act](#)
- The only information with respect to an advance ruling that will be released, is if an advance ruling number remains in effect or has been revoked or modified
- If consent has been given to the CBSA to publish the advance ruling in its entirety, such information would be included



MODIFICATION OR REVOCATION OF AN ADVANCE RULING

The CBSA may review an advance ruling at any time to confirm its continued validity. As a result of the review, an officer may modify or revoke an advance ruling for the following reasons:

- if the advance ruling is based on an error of fact or in the tariff classification/origin of the goods
- to conform with a decision of a Canadian court or tribunal or a change in the laws of Canada
- if there is a change in the material facts or material circumstances on which the advance ruling is based
- if the President revises an advance ruling



REQUEST FOR A REVIEW

- If the recipient of the advance ruling disagrees with the classification number or the origin of the goods, a request for a review can be made
- A request for review of the advance ruling must be filed within 90 days of the date of issuance of the ruling letter



ADVANCE RULINGS SEARCH

- Information on Advance Rulings and Published Rulings* can be found on CBSA website:
 - <https://www.cbsa-asfc.gc.ca/import/ar-da/ar-da-eng.html>
- Non-published rulings cannot be viewed by the public

*Decisions rendered in published rulings can help guide for the accounting of goods on classification/origin. However, the classification/origin decision is only legally binding to the specific goods and the recipient to which the ruling was issued.





Questions?

For more information, call the Border Information Service (BIS) at 1-800-461-9999 (accessible within Canada and the United States). If calling outside Canada and the United States, call 204-983-3500 or 506-636-5064. Long distance charges will apply. **Live agents are also available to assist you from 6 am to 10 pm (eastern daylight time), 7 days a week. Alternatively, you may send your enquiries to the following address:** [**contact@cbsa.gc.ca**](mailto:contact@cbsa.gc.ca).

Visit our Website:

[**www.cbsa-asfc.gc.ca**](http://www.cbsa-asfc.gc.ca)



Víctor Almiray

**Customs Expert
Mexico City**



Zaknikte Carbajal

**Coordinator, Certificates of Origin
Ministry of Economy**

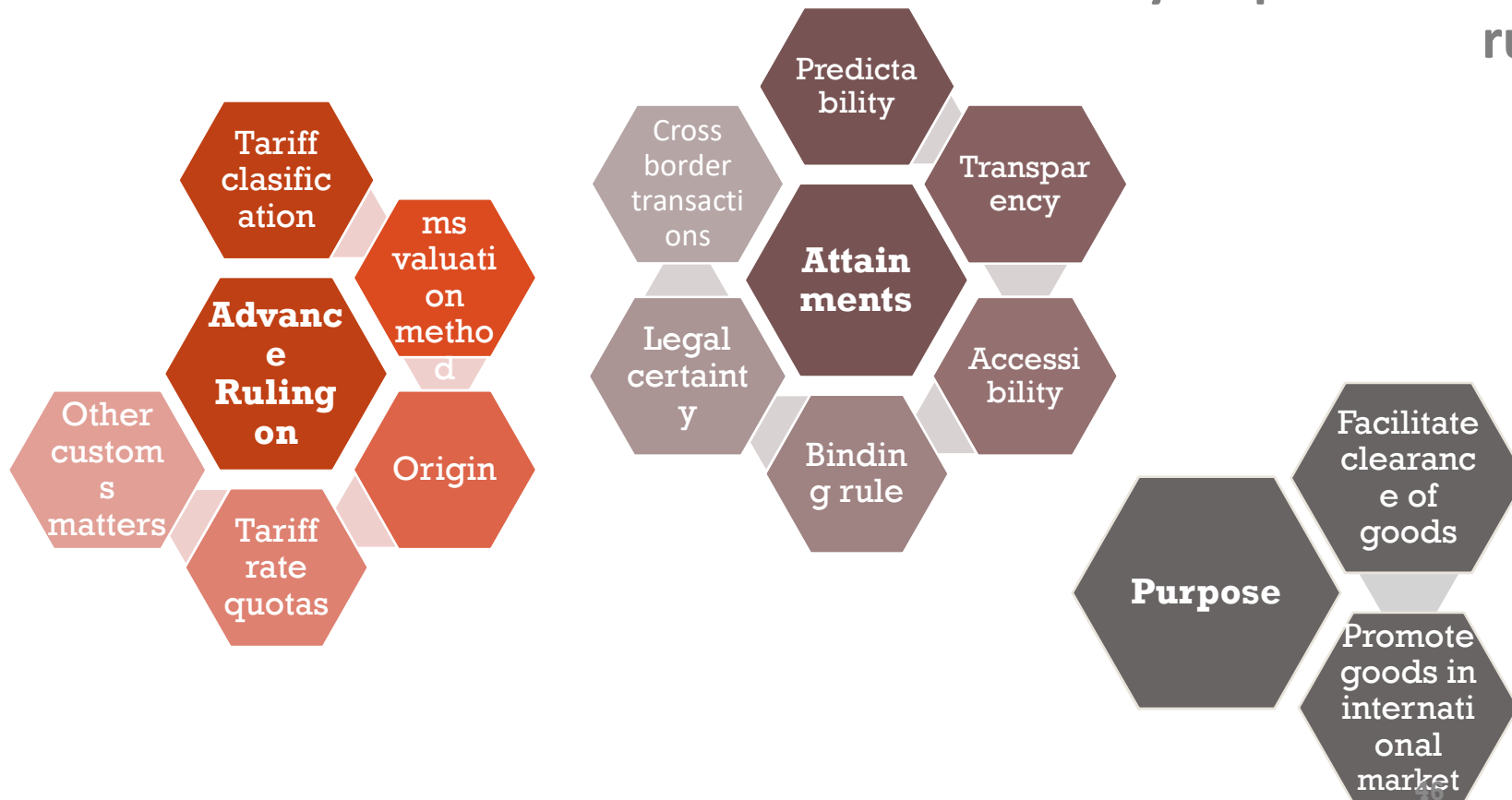
Webinar: Small Businesses
Under USMCA/T-MEC/CUSMA

ADVANCE RULINGS AS A TRADE-TOOL FOR SME'S

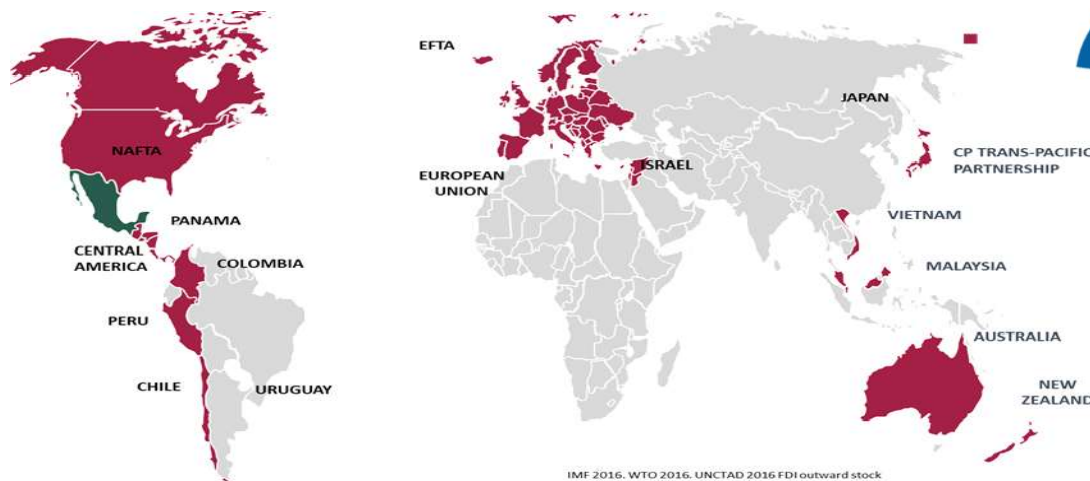
October 20, 2020



Why request an advance ruling?



13 FTA's signed by Mexico, and each one has its own advance ruling procedure.



Since **1st of July** there is a uniform and single format.

Free-format.

FTA's including WTO-TFA.

Requester: an importer in its territory, an exporter, producer (including the producer of materials) or any other person with a justifiable cause, or a representative thereof.



How to apply



Or for a **quick reference** go directly to the Tax Administration Service **T-MEC** microsite:

<http://omawww.sat.gob.mx/tmec/Paginas/index.html>

Information is available in the **Tax Administration Service** web page, including laws and procedures.

main page: <https://www.sat.gob.mx/home>
option “normatividad”.



Advance Ruling Format E/13. Available in Spanish but designed in a very easy way to fill out.

- ✓ General information to identified the requester.
- ✓ Questionnaire (Yes/Not) to confirm eligibility.
- ✓ Brief explanation by the requester.
- ✓ Supporting documents.

311.

HACIENDA
SECRETARÍA DE ECONOMÍA

SAT
SERVICIO DE ADMINISTRACIÓN TRIBUTARIA

Subjetos de emisión de resolución anticipada

Tipo de Resolución Anticipada	Autoridad competente ante la que debe presentarse el formato	Marque con una "X"
Resolución de carácter de valoración aduanera	HACIENDA	
En materia de origen	HACIENDA	
Clasificación arancelaria	HACIENDA	

1. Nombre de la persona física o moral que solicita el trámite y, en su caso, de su representante legal:

2. RFC o equivalente de residentes en el extranjero según su identificación fiscal:

3. Personas autorizadas para dar y recibir notificaciones:

4. Datos para dar y recibir notificaciones:

5. Nombre, domicilio y dirección de correo electrónico de la persona física o moral solicitante, de su representante legal o de las autoridades para recibir notificaciones, o ambas:

6. Describir las actividades a las que se dedica la persona física o moral que solicita el trámite:

7. Identificar los regímenes de impuestos que afectan la actividad:

8. La persona física o moral que solicita el trámite es:

☐ Importador en territorio nacional.

☐ Productor en otro país.

☐ Exportador en otro país.

☐ Persona con causa justificada.

9. Mencionar el Acuerdo Comercial o Tratado de Libre Comercio, así como el fundamento legal bajo el cual se solicita la emisión de la resolución anticipada:

10. Mensar con una "X" la opción correspondiente, según sea el caso:

10.1. ¿La mercancía respecto de la cual se solicita la resolución anticipada ha sido o va a ser objeto de una verificación de origen? Si la respuesta es "SI", señale la autoridad que está realizando dicha verificación por el resultado de la misma.

10.2. ¿Se ha solicitado o pretende con anterioridad una resolución anticipada respecto de dicha mercancía? Si la respuesta es "SI", indique la autoridad que otorgó por ante la cual solicitó la resolución anticipada, así como el estado de la misma.

10.3. ¿Los hechos o circunstancias han sido planteados previamente ante la misma autoridad o otra distinta? Si la respuesta es "SI", mencione la autoridad ante la cual se plantearon los hechos o circunstancias por el estado de su respuesta.

10.4. ¿El asunto en cuestión se encuentra sujeto a alguna instancia de recurso o impugnación en cualquier de los países parte de los Acuerdos Comerciales o Tratados de Libre Comercio suscritos por México y que se encuentren vigentes? Señale, en su caso, el estado que guarda el resultado de la misma.

10.5. ¿El solicitante se encuentra sujeto al ejercicio de las facultades de comprobación? Si la respuesta es "SI", señale los períodos y las certificaciones objeto de la revisión.

10.6. ¿El solicitante se encuentra dentro del plazo para que las autoridades fiscales emitan la resolución a que se refiere el artículo 85 del CFF? Si la respuesta es "SI", explique la situación.

10.7. ¿La mercancía objeto de la solicitud de emisión de resolución anticipada ha sido previamente importada a territorio nacional? Si la respuesta es "SI", adjunte la documentación que acredite lo anterior.

10.8. Informe si actualmente se lleva a cabo la producción de la mercancía objeto de la solicitud de resolución anticipada. Si la respuesta es "SI", describa detalladamente, a fondo de un diagrama de flujo, el proceso de producción de la misma.

11. Describir de manera completa todos los hechos o circunstancias relevantes que se relacionen con el objeto de la solicitud:

12. Proporcione la clasificación arancelaria y descripción de la mercancía objeto de la solicitud; incluyendo, en su caso, el origen de la mercancía, la clasificación arancelaria y descripción de los materiales utilizados en la producción de la mercancía:

13. Tratándose de solicitudes en clasificación arancelaria, adjunte de ser posible de valoración aduanera o cualquier otro asunto a resolver, describa detalladamente los argumentos técnicos y, en su caso, jurídicos en los que sustente su solicitud. Cuando se trate de solicitudes en materia de origen, describa detalladamente la justificación por la cual considere el origen de la mercancía, así como el proceso de su producción y la implementación de cada uno de sus procesos para llegar al buen final:

14. Entregar la documentación que amale:


Una vez finalizado lo anterior, se solicita a la autoridad competente que emita la resolución anticipada, según corresponde.


Redacted versions available to the public.

Advance Rulings are published in the Tax Administration Service web page: <https://www.sat.gob.mx/home> option “otros trámites y servicios” or directly in the next link:

http://www2.sat.gob.mx/sitio_internet/sitio_aplicaciones/Resoluciones_Favorables/

www2.sat.gob.mx/sitio_internet/sitio_aplicaciones/Resoluciones_Favorables/

 **HACIENDA**
SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO

 **SAT**
SERVICIO DE ADMINISTRACIÓN TRIBUTARIA

Extracto de las principales resoluciones favorables a los contribuyente que deriven de consultas reales y concretas

Actualización: 29/07/2020

El artículo 34, último párrafo del Código Fiscal de la Federación establece que el Servicio de Administración Tributaria publicará mensualmente un extracto de las principales resoluciones favorables a los contribuyentes a que se refiere este artículo, debiendo cumplir con lo dispuesto en el artículo 69 de este Código. Conforme al artículo 47 del Reglamento del Código Fiscal de la Federación vigente, los extractos publicados, no generan derechos para los contribuyentes.

Favor de elegir los criterios de la búsqueda:

Fecha: -

Tema:

Estatus:

Código Identificador:

Subtema:

Buscar Limpia

Las resoluciones favorables con estatus de "Histórico", obedece a que las situaciones jurídicas o de hecho que las contienen se han modificado y prevalece la normatividad vigente.

PREGUNTAS FRECUENTES

Si soy una persona moral y requiero los servicios de los socios o agremiados a alguna de las asociaciones de intérpretes y actores, sindicatos de trabajadores de la música y sociedades de gestión colectiva constituidas de acuerdo con la Ley Federal del Derecho de Autor, ¿Debo de retener el 6% de la contraprestación por dichos servicios en términos del artículo 1-A, fracción IV de la Ley del IVA?

Respuesta No, en virtud de que las asociaciones de intérpretes y actores, sindicatos de trabajadores de la música y sociedades de gestión colectiva constituidas de acuerdo con la Ley Federal del Derecho de Autor, **no prestan servicios de personal**, además que cuentan con un tratamiento específico que establece la Resolución Miscelánea Fiscal para 2020.

Fundamento legal: Sección 2.7.6. de la Resolución Miscelánea Fiscal vigente.

Si soy una persona física con actividades empresariales que habitualmente contrata los servicios de plataformas tecnológicas de transporte terrestre de pasajeros o de entrega de alimentos preparados ¿Debo de retener el 6% de la contraprestación por dichos servicios en términos del artículo 1-A, fracción IV de la Ley del IVA?

Win / Win relation between traders and authorities. **Advance Rulings**



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For any inquiry about this mechanism, the Tax Administration Service also provides an inquiry point for customs matters at facilitacion@sat.gob.mx

Thank You!

LinkedIn Victor Almiray

Trade Facilitation Tools

Ministry of Economy



GOBIERNO DE
MÉXICO

**4
out of
100**

SMEs participate in global value chains

87%

Of the SMEs that do not participate in GVCs, is due to lack of information.

**Current situation
Low participation of Mexican SMEs**

30%

Small and medium-sized enterprises do not grow due to excessive paperwork and high taxes.

92%

SMEs do not have access to financing programs.

Source: National Survey on Productivity and Competitiveness of SMEs 2018 (ENAPROCE), INEGI, SE, AMSDE.

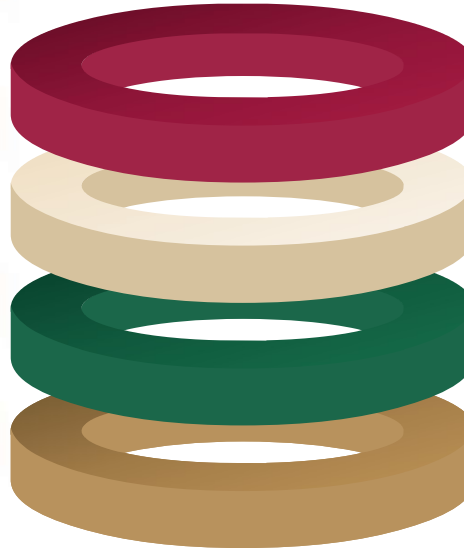
ONEROUS REGULATION

+ 12 regulatory and operational agencies

SHCP, SAT, SE, SSA, SEMARNAT,
SADER, SEDENA, SEGOB, SRE, SCT,
PGR, PF

Scattered and outdated
information

Numerous portals with information:
duplicated, outdated, incomplete,
erroneous and difficult for users to
understand.



Complex tariff:

- 12,500 classifications:
- 40% with low trade
- 70% with 'Ex' duty

40% of the tariff codes register low trade (below one million dollars per year).

Lack of methodology

Each agency acts according to its understanding, disjointed, duplicating, refusing to make improvements. No instance of supervision and monitoring. No dialogue with individuals.

SNICE: National Service of Foreign Trade Information



Our first microsite completely in English

[Acerca de](#) [Facilitacion del Comercio](#) [Mapa de sitio](#) [Contacto SNICE](#)

SNICE

[Español](#)

MEXICAN IMPORT LABELING REGULATION

If you are importing to **Mexico**, you should be aware of the following information as of **October 1st, 2020**:

1. **Food and non alcoholic beverages** will have to display the new frontal labeling:



Everything will have to be in Spanish!

2. **Other goods subject to commercial and sanitary information standards.**

Goods which are subject to complying with labeling standards contained in the following list, will no longer be able to use these exemptions to enter the country:

With the purpose of making easier the entrance of SMEs, to foreign trade, we have developed:



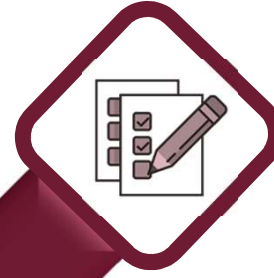
Calculator of Origin



My Tariff Code

Calculator of Origin

Free tool



Answer a **short questionnaire**

Determine whether or not the goods qualify as **originating**



Avoids technical language

All the information you need can be found on the microsite

CALCULADORA DE ORIGEN

¡Te presentamos la Calculadora de Origen!

Consulta de forma sencilla y gratuita si tu mercancía cumple con las **Reglas de origen** del T-MEC y si está o no sujeta al pago de aranceles al importarse a los EE.UU o Canadá.



Calculadora de Origen



Mi Fracción Arancelaria



Archivo para carga de
Insumos



Manual de Usuario



Glosario y FAQs



My Tariff Code



The background of the slide features a series of overlapping, wavy, light-colored lines that create a sense of movement and depth. These lines are set against a light beige or cream-colored background. At the bottom of the slide, there is a solid, horizontal gold-colored bar that spans the entire width of the image.

Video

Zaknikte Carbajal Borjas
zaknikte.carbajal@economia.gob.mx

SNICE
snice@economia.gob.mx
@SNICEmx

Calculator of Origin
calculadora.origen@economia.gob.mx

Thank you!



ECONOMÍA
SECRETARÍA DE ECONOMÍA



Resources & Contact



Canada:

- CBSA: contact@cbsa.gc.ca; www.cbsa-asfc.gc.ca; or 1-800-461-9999 (accessible within Canada and the United States) or 204-983-3500 or 506-636-5064;
- USMCA Informational Sharing: <https://www.international.gc.ca/trade-commerce/trade-agreements-accords-commerciaux/agr-acc/cusma-aceum/index.aspx?lang=eng>

Mexico:

- Contacts: Customs matters at facilitacion@sat.gob.mx and Calculator of Origin: calculadora.origen@economia.gob.mx
- SNICE: <https://www.snice.gob.mx/>
- USMCA Information Sharing: <https://www.gob.mx/t-mec>

U.S.:

- U.S. SBA: SBA Office of International Trade Hotline available at (855) 722-4877 or international@sba.gov or visit: www.sba.gov/tradetools
- CBP: <https://www.cbp.gov/trade/rulings>
- USMCA Information Sharing: www.trade.gov/usmca