

IMMEX	RFE
Program for the Manufacturing Industry, Assemble and Export Services	Customs Regime
It is authorized by the Ministry of Economy.	It is authorized by the Tax Administration Service.
Instrument used to be allowed to import temporarily, the necessary goods to be used in an industrial or service process, bounded either to production, transformation or repair of merchandise of foreign origin temporarily imported for export, or to provide export services, without tax obligation payment of general import tax, value-added tax and/or, where applicable, the compensatory duties.	The regime of strategic bounded warehouse, consists of introducing merchandise - for a set period of time - to handle, store, guard, exhibit, sell, distribute, transform, repair or produce products in a defined area (nearby customs). This regime allows, to enter national merchandise, foreign merchandise (which can return abroad or be definitively imported) and nationalized goods determined to the manufacturing process or to sale/distribution.
Electronic notice (Certified AAA)	Electronic Notice
Classify and count at the beginning.	Classify and count at the end.
RRNA, compliance at check point	Not allowed RRNA when health and national security
Destination of temporarily imported merchandise: they may only be used for the purposes that were authorized for them and keep them in the address (s) registered in the Program.	The goods that are bounded by this regime, are those that once being in customs deposit, the importer desires to prepare, conserve or modify for its commercialization without needing to withdraw them from customs.
<p>Benefits:</p> <p>The IMMEX Program provides to its holders, the possibility of importing merchandise on a temporary basis, deferring the payment of the general import tax, the added-value tax and, where applicable, the compensatory duties, provided that they carry out an industrial or commercial process. service for the preparation, transformation or repair and /or export services activities.</p> <ul style="list-style-type: none"> • Fixed assets depreciation rules: <ul style="list-style-type: none"> - Article 34 of the LISR: 24 different cases. - Article 35 of the LISR: 15 specific activities. <p>The main benefits for Importing products under IMMEX program, are as follows:</p> <ul style="list-style-type: none"> • Do not pay the General Import Tax. 	<p>Benefits:</p> <ul style="list-style-type: none"> • Foreign trade taxes and countervailing duties shall not be paid, except in the case of foreign merchandise, in the cases provided for in Article 63-A of Customs Law. • The losses resulting from the processes of assemble, transformation or repair will not cause any contribution or countervailing duties. <ul style="list-style-type: none"> • Waste not returned will not cause any contributions once it is proven that they have been destroyed, complying with the control provisions established for this purpose by the Tax Administration Service through its rules. • National or imported merchandise can be introduced definitively for storage, exhibition, sale and distribution, without these being bounded to the RFE regime, which will not be considered exported.

<ul style="list-style-type: none"> • Added Value Tax (IVA) is not paid, according to article 9 fraction IX of the IVA law. • Compensatory fees are not paid • Decrease on Customs Processing Fee (DTA), from 8% to a thousand, to 1.76% for machinery and \$316.00 for the inputs or the fixed rate that is valid at a time. • The convenience of making online customs declaration • Customs declaration performance of consolidated on import • The registry will be automatically granted in the importers registry, without having to carry out the hole procedure. • Possibility of crediting the IVA and IEPS on temporary imports • Regime change using duties preferences of treaties or PROSEC, or value of waste • Return in 20 days, of IVA positive balance • Change of regime from fixed assets to depreciated value 	<ul style="list-style-type: none"> • When entering the regime, there are no regulations or non-duties restrictions (except in matters of animal and plant health, public health, the environment and national security). • It will be possible to carry out the dispatch of merchandise for its introduction to the RFE regime, and the extraction of it, before any customs, even in non-working day and time. • No minimum surface is required to obtain authorization.
<p>Length Term:</p> <p>I. Up to eighteen months, in the following cases:</p> <p>a) Lubricants and other materials that are going to be consumed during the productive process of the export merchandise, except in the case of petroleum products.</p> <p>b) Raw materials, parts and components that are going to be totally destined to integrate export merchandise.</p> <p>c) Containers and packaging.</p> <p>d) Labels and brochures.</p> <p>II. Up to two years, in the case of containers.</p> <p>III. For the validity of the assemble or export program, in the following cases:</p>	<p>Length Term:</p> <ul style="list-style-type: none"> • The foreign goods that are introduced to this regime may remain in the controlled premises for a limited time of up to five years, except in the following cases, in which the term will be no greater than the one foreseen in the Law of the Income Tax for its depreciation: <ul style="list-style-type: none"> • Machinery, equipment, tools, instruments, molds and spare parts for the production process; <ul style="list-style-type: none"> • Equipment and apparatus for pollution control; for research or training, industrial safety, telecommunication and computing, laboratory, measurement, product testing and quality control; as well as those that intervene in the handling of materials directly related to the goods under development, transformation or repair and others related to the production process. • Equipment for administrative development.

a) Machinery, equipment, tools, instruments, molds and spare parts for the production process

b) Equipment and appliances for pollution control; for research or training, industrial safety, telecommunication and computing, lab, measurement, product testing and quality control; as well as those that intervene in the handling of materials directly related to export goods and others related to the production process.

c) Equipment for administrative development.

ACRONYMS

IMMEX	Program for the Manufacturing, assemble and Export Services Industry
RFE	Strategic Bonded Warehouse
PROSEC	Sectorial Promotion Program
IVA	Added Value Tax
IEPS	Production and services special tax
LISR	Income tax Law
RRNA	Regulations and Non-Duty Restrictions
DTA	Customs Processing Fee

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