

## **NEWSLETTER (TIGIE Changes)**

On November 23, 2021 was published in the Official Federal Register (OFR), a Decree that modifies the rate of the Import and Export Tax Law (TIGIE), which entered into force on November 24, 2021.

The publication in comment is related to the reestablishment of a temporary measure for the application of a 15% tariff for 112 tariff items in the steel sector, which includes various products from chapters 72 and 73 of the TIGIE, a measure that is considers it to apply until June 29, 2022, so that as of that moment (June 30, 2022), a tax reduction period begins for the products included in the 112 aforementioned tariff items, in accordance with the program that is broker down below:

- a) For the tariff items listed below, the applicable duty will be 10% as of June 30, 2022, 5% as of September 22, 2023 and exempt as of October 1<sup>st</sup>, 2024:

7208.10.03  
7208.25.02  
7208.26.01  
7208.27.01  
7208.36.01  
7208.37.01  
7208.38.01  
7208.39.01  
7208.40.02  
7208.51.04  
7208.52.01  
7208.53.01  
7208.54.01  
7208.90.99  
7209.15.04  
7209.16.01  
7209.17.01  
7209.18.01  
7209.25.01  
7209.26.01  
7209.27.01

7209.28.01  
7209.90.99  
7210.30.02  
7210.41.99  
7210.49.99  
7210.61.01  
7210.70.02  
7211.13.01  
7211.14.03  
7211.19.99  
7211.23.03  
7211.29.99  
7211.90.99  
7212.20.03  
7212.30.03  
7212.40.04  
7213.10.01  
7213.20.01  
7213.91.03  
7213.99.99  
7214.20.01  
7214.30.01  
7214.91.03  
7214.99.99  
7216.10.01  
7216.21.01  
7216.22.01  
7216.31.03  
7216.32.99  
7216.33.01  
7216.40.01  
7216.50.99  
7216.61.99  
7219.33.01  
7219.34.01  
7219.90.99  
7225.19.99  
7225.30.07  
7225.40.06  
7225.50.07

7225.91.01  
7225.92.01  
7225.99.99  
7226.19.99  
7226.91.07  
7226.92.06  
7226.99.99  
7227.10.01  
7227.20.01  
7227.90.99  
7228.30.99  
7228.70.01  
7304.19.99  
7304.23.04  
7304.39.16  
7304.39.91  
7304.39.92  
7304.39.99  
7305.11.02  
7305.12.02  
7305.19.99  
7305.31.91  
7305.31.99  
7305.39.99  
7306.30.02  
7306.30.03  
7306.30.04  
7306.40.99  
7306.50.99  
7306.61.01  
7306.69.99  
7306.90.99  
7307.23.99

- b) The applicable tariff for the items 7308.30.02 and 7308.90.99, will be 10% as of June 30, 2022 and 7% as of September 22, 2023.
- c) The applicable tariff for the items listed below will be 10% as of June 30, 2022, and 5% as of September 22, 2023.

7304.19.01  
7304.19.02  
7304.19.03  
7304.29.99  
7304.39.10  
7304.39.11  
7304.39.12  
7304.39.13  
7304.39.14  
7304.39.15  
7305.20.01  
7306.19.99  
7306.29.99  
7306.30.99  
7308.20.02

- d) The applicable tariff for the item 7210.41.01 will be 10% as of June 30, 2022, 5% as of September 22, 2023 and 3% as of October 1<sup>st</sup>, 2024.

According to this publication, the reestablishment of this measure is due to the fact that Mexican steel industry requires an adjustment period that allows it to resort to the necessary legal instruments against unfair trade practices, in order to establish the conditions conducive to their recovery.

TMC Legal® professionals, we are at your disposal to support you with the interpretation and compliance with the aforementioned provisions.

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