

# Foreign trade

## Mazars in Mexico

mazars

# Mazars in Mexico

## About us

**Mazars is a leading international audit, tax and advisory firm, aspiring to build the economic foundations of a fair and prosperous world.**

**Founded in Europe, Mazars is present in over 95+ countries and territories, with more than 47,000 professionals – 30,000+ in our integrated partnership, 17,000+ via the Mazars North America Alliance – dedicated to helping clients make the most of business opportunities and operate with confidence.**

### Mazars in Mexico

Mazars in Mexico is a bold, innovative and a fast growing organization. Our headquarter is located in Mexico City and we have regional offices in Guadalajara, Mexicali, Monterrey, Puebla, Queretaro, San Luis Potosi and Toluca, enabling us to service clients in all key regions of the Mexican economy.

We have over 480 professional staff led by a partner team that takes direct responsibility for providing excellent service to our clients. As part of the single global Mazars partnership, our partners also have direct access to a worldwide group of expert colleagues.

### How can we help?

- Audit & assurance
- Consulting
- Financial advisory
- Legal
- Outsourcing
- Sustainability
- Tax

### Our presence



Figures as of 31 August 2023

514

professionals

20

Partners\*

\*this figure includes local partners

5%

Annual growth\*

\*Financial year: 1 September 2022 – 31 August 2023

8

Offices

Guadalajara  
Mexicali  
Mexico City  
Monterrey  
Puebla  
Queretaro  
San Luis Potosi  
Toluca

# Foreign trade

## Introduction

The structural reforms passed in Mexico with the aim of improving fiscal performance with responsible and reliable practices, have converted it into one of the countries with greatest regulation and surveillance regarding foreign trade. At Mazars we have a multidisciplinary team in the field of foreign trade and taxes, who can help you to have the peace of mind that you are properly complying with the many requirements made by the authorities.

The start of operations of the National Customs Agency, as well as the monitoring and assurance of due compliance with customs rules and regulations, by means of audits, are just a couple of the changes that represent new challenges in the area of foreign trade in Mexico.

Companies must be prepared to face the challenges inherent to the obligations contained in the 2022 General Rules on Foreign Trade, such as the **Bill of Lading, statement of electronic value, updating of fines, suspension from lists, inconsistencies in the tax residence**, to mention but a few.

### Our approach

We are a multidisciplinary team specialized in foreign trade and taxes, with experience in the supply chain of different sectors of manufacturing industry, such as the car industry, electrical components, aerospace, etc.

In a preventive stage, we concentrate on establishing a culture of practical improvements regarding customs matters, focusing on the prevention and management of risks.

If your organization is in a stage of verification, we focus on solving disputes with the authorities, at all times protecting the rights of the company.





# Foreign trade

## Our services

### Monthly foreign trade compliance

Ensuring the validity of economic promotion programs, such as IMMEX and PROSEC, among others, with the support of logistical elements, such as the correct functioning of Annex 24, and a correct signaling of plant areas to safeguard temporarily imported merchandise. All this combined with tax obligations, from the company's compliance report to legal obligations, for the update of the shareholding structure of the company.

- Request security matrix
- Renewal of security matrix
- Analysis of the monthly data stage
- Integration of the foreign trade file
- Management of annex 24
- Management of annex 30

### Foreign trade audit

Assistance during different procedures by authorities, such as site visits, cabinet reviews, precautionary seizures, among others, making sure the tax authorities are always acting in conformance with the law.

This after presenting the Tax Administration Service Master Plan for the fiscal year 2023, which aims to increase inspection and collection through the implementation of actions aimed at encouraging voluntary compliance and combating behaviors that erode the tax base, through the General Office for Collection, Tax Audit and Foreign Trade Audit.

- Responding to inquiries from tax authorities
- Support during site visits
- Eye inspections by the authorities
- Administrative customs procedures (PAMA)
- Administrative omitted contributions procedure (PACO)

### Certification services & promotion programs

Management of foreign trade promotion programs, providing a plan for each company department involved in securing these incentives, offered by the Ministry of Economy and the Tax Administration Service (SAT).

These foreign trade promotion programs provide a boost to the productivity of companies located in the national territory. An example is the IMMEX program, which grants benefits to producers of goods that are meant for export, such as exemption from the payment of general import tax, compensation quotas and even value added tax (VAT), under the SAT's authorized VAT certification.

- Registration in the company certification scheme for VAT and IEPs
- Registration in the company certification scheme for authorized economic operators
- Customs Trade Partnership Against Terrorism (C-PAT) program
- Registration in the IMMEX program

# Foreign trade

## Our services

### Management (modification, withdrawal and reactivation)

Support for certified companies for the correct compliance of structural and operational modifications in response to notices from SECON and SAT, through Mazars' multidisciplinary foreign trade team.

All this in accordance with the provisions of the IMMEX Decree and the General Foreign Trade Rules, in order to maintain an electronic file of the foreign trade promotion program companies, who must keep their file updated and report to the administrative authority through various means at regular intervals, as appropriate.

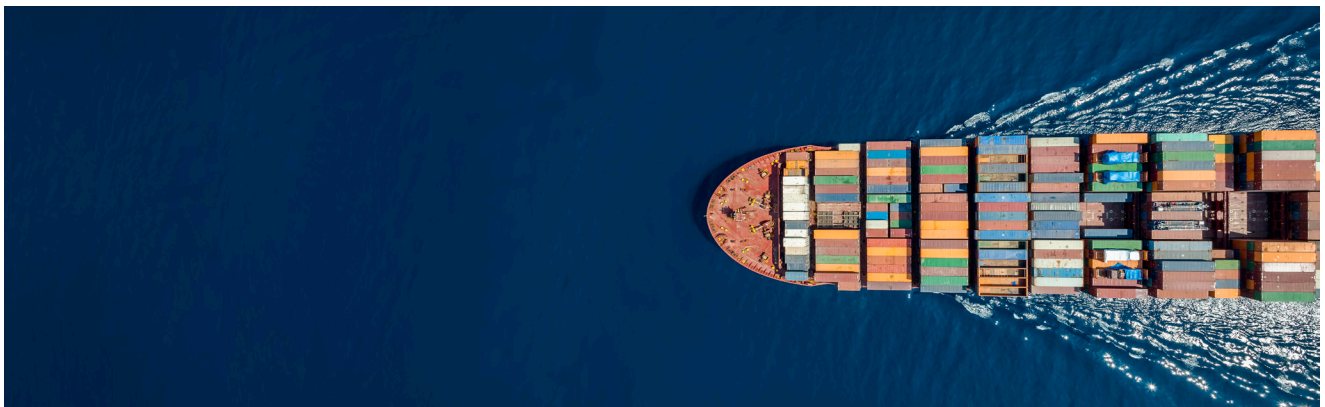
- Registration in the register of importers
- Registration in the register of specific (sensitive) sector importers
- Updating of assigned assignments
- VUCEM seals
- IMMEX sensitive product expansion
- Subsequent IMMEX sensitive product expansion
- IMMEX deregistration from authorized fractions
- IMMEX registration or deregistration of submanufacturing companies.
- IMMEX modality change
- IMMEX annual ministry of economy program report
- IMMEX automatic import notice for steel products

### Management and control of traffic, logistics areas

Optimizing resources in the implementation of practices for the control of customs patents, foreign trade files, petitions, purchase orders, physical location of the fixed import asset and certificates of origin, which will allow the company to have a comprehensive diagnosis of foreign trade operations.

The prevention of customs authority inquiries begins with the day-to-day operations. Together with the team in charge of foreign trade operations and the finance area, Mazars specialists collaborate with companies to achieve these objectives.

- International sales contract
- Requests and purchase orders
- Correct application of incoterms
- Powers of attorney
- Certificates of origin
- Tracking of virtual orders
- Import and export identifiers
- Appraisal method
- Reconstruction of electronic records



# Foreign trade

## Our services

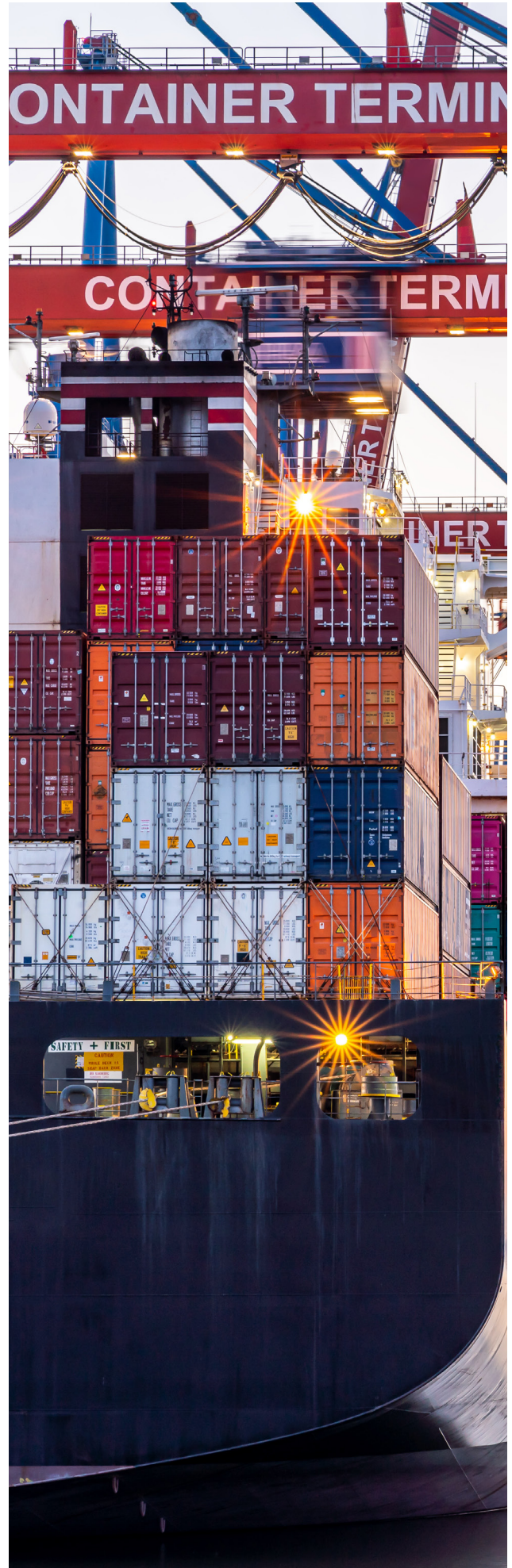
### Foreign trade taxes and contributions

- Foreign trade tax and contributions refund

### Preventive audit service

Comprehensive analysis model focused on foreign trade operations, starting with logistics, verifying the correct use of Incoterms, incrementable and decrementable elements; customs clearance, validating the application of tariff preferences and identifiers; concluding with their correct application in accounting and tax processes, such as the reconciliation of foreign trade contributions for the monthly payment of taxes.

- Document review and opinion for foreign trade files
- Inventory control system (annex 24)
- Credit and guarantee control system (annex 30)
- Physical inventory (machinery and equipment)
- Initial inventory and discharge report
- VAT and IEPs certification
- Authorized economic operator
- Customs Trade Partnership Against Terrorism (C-PAT)
- IMMEX obligations
- Submanufacturing operations
- IMMEX customs compliance
- Detecting contingencies in historical operations



# Contacts

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services\*. Operating in over 95+ countries and territories around the world, we draw on the expertise of more than 47,000+ professionals – 30,000+ in Mazars' integrated partnership and 17,000+ via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

\*where permitted under applicable country laws

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