

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** Extension of Presidential Anti-Inflation Decree

**Country:** Mexico

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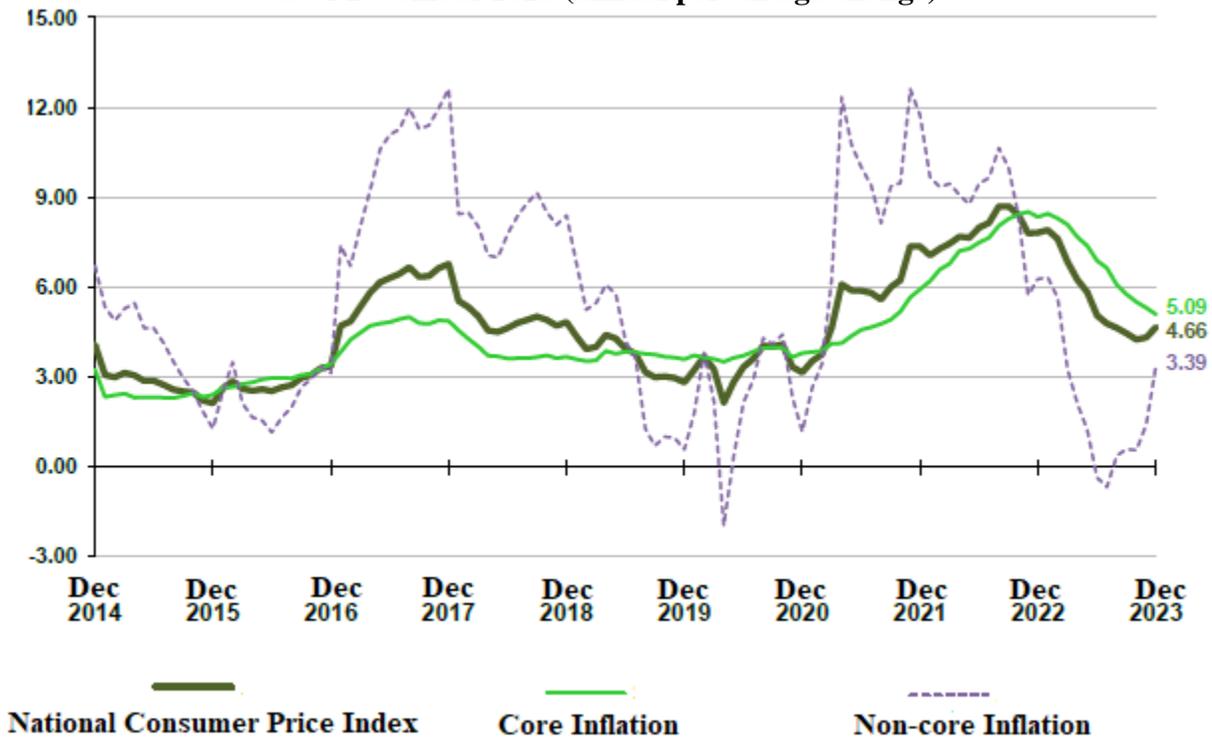
**Report Highlights:**

On December 27, 2023 the Government of Mexico published a presidential decree to extend the exemption of tariffs and easing of administrative procedures for the importation of basic food basket products through December 31, 2024. The extension aims to control food inflation with Mexico's presidential and governor, state, and legislative elections nearly five months away in June 2024. This is a corrected report. The previous version of the report was published on January 10, 2024. This report corrects the title and key of the table on page two (“non-core inflation” replaces “headline inflation”). The report also updates the latest inflation data through December 2023 on page two (paragraph two and the table).

On December 27, 2023 the Government of Mexico [published a decree](#) to extend the [exemption of tariffs and easing of administrative procedures](#) for the importation of basic food basket products (See [GAIN MX2023-0002](#)) through December 31, 2024. The extension includes a provision which allows registered firms to receive these benefits until March 31, 2025.

Mexico's presidential and governor, state, and legislative elections are nearly five months away on June 2, 2024. The National Consumer Price Index (CPI) in Mexico is currently 4.7 percent, compared to 7.8 percent in the same period last year. However, processed food and beverages annual inflation in December 2023 reached 6.25 percent, which is nearly 50 percent higher than overall inflation.

**Variation in the National Consumer Price Index, Core Inflation, and Non-Core Inflation as of December 2023 (annual percentage change)**



Source: Mexico National Institute of Statistics and Geography (INEGI)

The inflation decree extension is expected to increase tariff-free imports from countries that do not currently have a free trade agreement with Mexico and support President Andrés Manuel López Obrador's aim of mitigating inflation.

Provisions for end uses of yellow and white corn remain in the extension. Tariff exemptions for the importation of white corn are for genetically engineered (GE) free corn destined for human consumption. For yellow corn, the decree benefits apply only to corn intended for animal feed, including GE grain.

Previous related GAIN reports:

[GAIN MX2023-0002](#)

[GAIN MX2022-0057](#)

[GAIN MX2022-0054](#)

This report provides unofficial translations of both the December 27, 2023 decree and the previously published January 6, 2023 decree.

Begin Unofficial Translations

*December 27, 2024*

**DECREE that modifies the various provisions that exempt the payment of import tariffs and grant administrative facilities to various goods in the basic basket and basic consumption of families.**

ANDRÉS MANUEL LÓPEZ OBRADOR, president of the United Mexican States, in exercise of the powers conferred on me by articles 89, section I, and 131, second paragraph, of the Political Constitution of the United Mexican States; based on articles 31, 34, 35 and 39 of the Organic Law of the Federal Public Administration; 4th, sections I and II, and 12 of the Foreign Trade Law; 59, section IV, of the Customs Law, and

#### WHEREAS

That article 131, second paragraph, of the Political Constitution of the United Mexican States confers on the Executive Federal the extraordinary power to increase, decrease or eliminate the quotas of export and import tariffs issued by the Congress of the Union, and to create others, as well as to restrict and prohibit imports, exports and transit of products, articles and effects, when deemed urgent, in order to regulate foreign trade, the country's economy, the stability of national production or to carry out any other purpose, for the benefit of the country;

That the National Development Plan 2019-2024, published in the Official Gazette of the Federation (DOF) on July 12, 2019, in its General Axis III Economy, with the objective "Promote economic reactivation, the internal market and employment" points out, as one of the central tasks of the current administration, to establish a salary recovery policy;

That the "Decree that exempts the payment of import tariffs and grants administrative facilities to various goods in the basic basket and basic consumption of families", published in the DOF on January 6, 2023 and its subsequent modifications of May 18 and June 23, 2023, granted temporary exemption from paying tariffs, as well as administrative facilities to prove compliance with non-tariff regulations and restrictions in the definitive import procedure of various products that are part of the basic basket. , until December 31, 2023, in order to continue with the implementation of measures that counteract the effects of the inflationary trend;

That, in order to continue supporting the family economy, it is advisable to extend the aforementioned benefits, as well as allow those who have a Single Universal License and prove that they have entered

into a contract for the acquisition of the merchandise provided for in this order, to apply the benefits contained therein until March 31, 2025, provided that no later than January 10, 2025, they present said contracts to the Tax Administration Service;

That the present administration has the firm intention of continuing to support the economy of Mexican families by through the implementation of various measures and actions, and

That this instrument has the opinion of the Foreign Trade Commission, in compliance with what is indicated by the Foreign Trade Law, I have seen fit to issue the following

### **DECREE**

**Unique Item.** The First and Fourth transitional provisions of the "Decree exempting the payment of import tariffs and granting administrative facilities to various goods in the basic basket and basic consumption of families" are reformed, published in the Official Gazette of the Federation on January 6, 2023 and its subsequent modifications, to remain as follows:

**"First.** This decree comes into force the day after its publication in the Official Gazette of the Federation and will be valid until December 31, 2024.

**Room.** The Companies Importing Products of the Basic Basket registered in the "Register of Importers of Products of the Basic Basket", which prove that they have entered into a contract for the acquisition of the merchandise referred to in the First and Second articles of this order, during the period from October 20, 2022 to December 31, 2024, they may apply the benefits contained in this decree until March 31, 2025, provided that they present said contracts to the Tax Administration Service no later than January 10, 2025, in accordance with the general rules issued for this purpose by said decentralized administrative body."

### **TRANSIENT**

First. This decree comes into force the day after its publication in the Official Gazette of the Federation.

Given at the residence of the Federal Executive Branch, in Mexico City on December 21, 2023.- Andrés Manuel López Obrador.- Heading.- The Secretary of the Treasury and Public Credit, Rogelio Eduardo Ramírez de la O.- Heading.- The Secretary of Economy, Raquel Buenrostro Sánchez.- Heading.- The Secretary of Agriculture and Rural Development, Víctor Manuel Villalobos Arámbula.- Heading.- The Secretary of Health, Jorge Carlos Alcocer Varela.- Heading.

*January 6, 2023*

**[DECREE by which the payment of import tariffs is exempted, and administrative facilities are granted to various merchandise of the basic basket and basic consumption of families.](#)**

In the margin, a stamp with the National Coat of Arms, which reads: United Mexican States. - Presidency of the Republic.

**ANDRÉS MANUEL LÓPEZ OBRADOR**, President of the United Mexican States, in exercise of the powers conferred on me by articles 89, section I, and 131 of the Political Constitution of the United Mexican States; based on articles 4, sections I and II, and 12 of the Foreign Trade Law; 31, 34, 35 and

39 of the Organic Law of the Federal Public Administration, and 59, section IV, of the Customs Law, and

### **CONSIDERING**

That article 25, first paragraph, of the Political Constitution of the United Mexican States establishes that the State is responsible for national development to ensure that it is comprehensive and sustainable, that it strengthens the sovereignty of the Nation and its democratic regime and that, through competitiveness, the promotion of economic growth and employment and a fairer distribution of income and wealth, allow the full exercise of freedom and dignity of individuals, groups and social classes;

That article 131, second paragraph, of the Political Constitution of the United Mexican States confers on the Federal Executive the extraordinary power to increase, decrease or suppress the quotas of export and import tariffs issued by the Congress of the Union, and to create others, as well as to restrict and prohibit imports, exports and the transit of products, articles and effects, when deemed urgent, in order to regulate foreign trade, the country's economy, the stability of national production or to carry out any other purpose, for the benefit of the country;

That the General Axis III. Economy "Promote economic reactivation, the internal market and employment" of the National Development Plan 2019-2024, published on July 12, 2019, in the Official Gazette of the Federation (DOF), provides that one of the central tasks of the current administration is to establish a salary recovery policy, which cannot be separated from purchasing power, since in a scenario of high inflation, salary recovery is limited by price increases.

That on May 4, 2022, the Federal Executive, through the Ministry of Finance and Public Credit, announced the Package against inflation and high prices (Pacic), which has the purpose of reducing inflation and the fall in the consumption of Mexican households, through various measures, among which is exempting the payment of import tariffs for 21 basic basket products and 5 strategic inputs;

That the "Decree exempting the payment of import duties for the goods indicated", and its errata published in the DOF on May 16 and 19, 2022, respectively, indicate the products of various tariff fractions that are part of the basic basket or that correspond to strategic input products: corn oil, rice, tuna, pork, chicken meat, beef, onion, jalapeño pepper, beans, corn flour, wheat flour, egg, toilet soap, tomato, milk, lemon, white corn, apple, orange, box bread, potato, pasta for soup, sardines, sorghum, wheat and carrot, and other tariff fractions that classify the products that are part of the basic consumption of Mexican families: live animals of the bovine, porcine, ovine or caprine species, roosters and hens, in order to counteract the effects on prices derived from the inflationary trend, which was repealed by the various published in and The aforementioned dissemination body on November 18, 2022 with the purpose of adapting it with the entry into force of the Law on General Import and Export Taxes that adopts the "Seventh Recommendation of Amendment to the texts of the Nomenclature of the Harmonized System of Designation and Coding of Goods";

That, on October 19, 2022, the "Decree exempting the payment of import tariffs and granting administrative facilities to various merchandise of the basic basket and indicated inputs" was published in the DOF, with the purpose of to continue with the implementation of measures that counteract the effects of the inflationary trend through the temporary exemption from the payment of tariffs and the

granting of administrative facilities to prove compliance with non-tariff regulations and restrictions in the import procedure of various products that They are part of the basic basket, including toilet paper, and other products such as fertilizers and inputs that are used to make containers for beverages and food;

That, with regard to the tariff exemption for the importation of white flour corn provided for in the decree published on October 19, 2022, it is considered appropriate to clarify that it will apply only to corn, free of genetic modification, intended for production. human food, that is, to the sector known as dough and tortillas, and reiterate that in the case of yellow corn, the benefits apply only to corn intended for animal feed, even when in this case it is genetically modified grain;

That, in order to continue with the implementation of measures that counteract the effects of the inflationary trend, it is necessary to add the temporary exemption from the payment of tariffs and establish administrative facilities in the import procedure of various products such as: turkey, garlic, lettuce, spinach, lentils, pear, husked rice, corn starch, sausages, tilapia, soy sauce, ketchup, other tomato sauces, preparations for soups and broths, prepared soups and broths, meat meal offal for animal feed or compost, cereals, waste from the starch industry, dog and cat food, body deodorant and antiperspirant, disinfectant, tablecloths and napkins, toothbrushes, sanitary napkins and diapers, as well as soybean, sunflower and safflower oil, fertilizers of animal or vegetable origin, minerals or chemicals, insecticides, rodenticides and herbicides, which correspond to the diet and basic consumption of the s families in Mexico and that are classified in 56 tariff fractions of the Tariff of the Law of General Import and Export Taxes;

That it is deemed convenient to maintain the administrative facility for verifying compliance with the non-tariff regulations and restrictions contained in the decree of October 19, 2022, according to which importers who have the Single Universal License, which it refers to, they can choose to accredit such requirements in a simple way, without paying the rights for the review of said regulations and restrictions, which reduces import costs and affects a decrease in prices for final consumers, without implying that they cease to comply with the same or with the legislative, administrative and other measures, particularly those applicable in the fields of biosafety, phytosanitary and zoosanitary, to protect the life and safety of people, which is reflected in the commitment that these assume when manifesting, under oath to tell the truth, that the merchandise complies with the sanitary conditions and food safety standards, as well as the corresponding certifications, for which they will have the option of requesting the competent authorities to carry out the procedure to verify it, in accordance with the applicable regulations and prior payment of the respective rights;

That in order to obtain the Single Universal License, the interested parties must be registered and active in the register in charge of the Tax Administration Service and made up of those who meet various requirements, including those who have previously imported the goods in question and, therefore, Therefore, they have experience in complying with non-tariff regulations and restrictions and in the acquisition of products with standards or certifications that ensure said compliance, which reflects their commitment to food safety and to consumers and their interest in maintaining quality of its products;

That it is deemed convenient that those who, on the date of entry into force of this decree, have a Single Universal License, maintain it and can request before the Tax Administration Service the addition of tariff fractions to their registry, as long as they comply with the provisions of this arrangement;

That the same product, such as grains, can be classified in various tariff fractions of the same subheading, according to the type of merchandise in question -according to its variety, size, presentation, etc.- and some people have imported merchandise of the same subheading but that are classified in different tariff fractions to those provided for in the decree published on October 19, 2022, so they have experience in complying with the non-tariff restrictions and regulations applicable to the latter, having imported similar merchandise, For this reason, it is estimated that they could access the aforementioned administrative facility if they prove the prior import of merchandise of the same subheading and compliance with the same regulations and non-tariff restrictions applicable to the tariff fractions provided for in this decree;

That, in order to continue supporting the family economy, it is convenient to extend the aforementioned benefits until December 31, 2023, and allow those who have a Single Universal License and prove that they have entered into a contract for the acquisition of the planned merchandise in this order, they can apply the benefits contained therein until April 30, 2024, provided that they present said contracts to the Tax Administration Service no later than January 10, 2024;

That, in order to administratively implement the aforementioned facilities for the benefit of importers, and at the same time respect the rights of consumers, coordination between various competent authorities of the Federal Public Administration is necessary;

That the rights and interests of the final consumer must be safeguarded by the Federal Consumer Attorney's Office, to protect them from profitable practices that are detrimental to the economy of Mexican families, such as price increases or the hoarding of basic necessities;

That this Administration has the firm purpose of supporting the economy of Mexican families through various measures and actions;

That, in order to facilitate the application of the indicated measures, it is advisable to integrate them into a single instrument and repeal the decrees indicated in the fifth and sixth recitals of this instrument, and

That the provisions referred to in this instrument have the opinion of the Foreign Trade Commission, in compliance with the provisions of the Foreign Trade Law, I have had the good will to issue the following

### **DECREE**

**Article One.** The tariffs of the tariff fractions of the Tariff of the General Import and Export Tax Law, published in the Official Gazette of the Federation on June 7, 2022, that enter the national territory under the customs regime of definitive importation, according to the following:

CODE	DESCRIPTION	UNIT	SHARE (TARIFF)		LIMITED TO
			IMP	EXP	
<b>01.02</b>	<b>Live animals of the bovine species.</b>				

0102.29.99	Others	Pc	EX.	Ex.	
<b>02.01</b>	<b>Meat of bovine animals, fresh or refrigerated.</b>				
0201.10.01	Carcasses and half-carcasses.	Kg.	Ex.	Ex.	
0201.30.01	Other cuts (pieces) without bone.	Kg.	Ex.	Ex.	
0201.30.01	Boneless	Kg.	Ex.	Ex.	
02.02	Meat of bovine animals, frozen.				
0202.10.01	Carcasses and half-carcasses.	Kg.	Ex.	Ex.	
0202.20.91	Other cuts (pieces) without bone.	Kg.	Ex.	Ex.	
0202.30.01	Boneless	Kg.	Ex.	Ex.	
<b>02.03</b>	<b>Meat of animals of the porcine species, fresh, refrigerated or frozen.</b>				
0203.11.01	Carcasses and half-carcasses.	Kg.	Ex.	Ex.	
0203.12.01	Legs, shoulders, and their pieces, without bone.	Kg.	Ex.	Ex.	
0203.19.99	The others	Kg.	Ex.	Ex.	
0203.21.01	Carcasses and half-carcasses.	Kg.	Ex.	Ex.	
0203.22.1	Legs, shoulders, and their pieces, without bone.	Kg.	Ex.	Ex.	
0203.29.99	The others.	Kg.	Ex.	Ex.	
02.07	Meat and edible offal of the poultry of heading 01.05, fresh, chilled or frozen.				
0207.11.01	Uncut, fresh or refrigerated.	Kg.	Ex.	Ex.	
0207.12.01	Uncut, frozen.	Kg.	Ex.	Ex.	
0207.13.04	Pieces and offal, fresh or chilled.	Kg.	Ex.	Ex.	
0207.14.99	Others.	Kg.	Ex.	Ex.	
0207.24.01	Uncut, fresh or refrigerated.	Kg.	Ex.	Ex.	
0207.25.01	Uncut, frozen.	Kg.	Ex.	Ex.	
0207.26.03	Pieces and offal, fresh or chilled.	Kg.	Ex.	Ex.	
0207.27.99	Others.	Kg.	Ex.	Ex.	
<b>03.02</b>	<b>Fresh or chilled fish, except fillets and other fish meat of heading 03.04.</b>				

0302.43.01	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardines ( <i>Sardinella</i> spp.) and sprats ( <i>Sprattus sprattus</i> ).	Kg.	Ex.	Ex.	
<b>03.03</b>	<b>Frozen fish, except fish fillets and other fish meat of heading 03.04.</b>				
0303.23.01	Tilapia ( <i>Oreochromis</i> spp.).	Kg.	Ex.	Ex.	
0303.53.01	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardines ( <i>Sardinella</i> spp.) and sprats ( <i>Sprattus sprattus</i> ).	Kg.	Ex.	Ex.	
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>				
0304.31.01	Tilapia ( <i>Oreochromis</i> spp.).	Kg.	Ex.	Ex.	
<b>04.01</b>	<b>Milk and cream (cream), not concentrated, without added sugar or other sweetener.</b>				
0401.10.02	With a fat content less than or equal to 1% by weight.	L	Ex.	Ex.	
0401.20.02	With a fat content greater than 1% but less than or equal to 6%, by weight.	L	Ex.	Ex.	
0401.40.02	With a fat content greater than 6% but less than or equal to 10%, by weight.	L	Ex.	Ex.	
0401.50.02	With a fat content greater than 10% by weight.	L	Ex.	Ex.	
<b>04.02</b>	<b>Milk and cream (cream), concentrated or with added sugar or other sweetener.</b>				
0402.10.01	Powdered milk or pills.	Kg.	Ex.	Ex.	
0402.10.99	The others.	Kg.	Ex.	Ex.	
0402.21.01	Powdered milk or pills.	Kg.	Ex.	Ex.	
0402.21.99	The others.	Kg.	Ex.	Ex.	
0402.29.99	The others.	Kg.	Ex.	Ex.	
<b>04.07</b>	<b>Bird eggs in shell (shell), fresh, preserved or cooked.</b>				
0407.29.01	For human consumption.	Kg.	Ex.	Ex.	Chicken only.
<b>07.01</b>	<b>Potatoes (potatoes) fresh or refrigerated.</b>				

0701.90.99	The others.	Kg.	Ex.	Ex.	
<b>07.02</b>	<b>Fresh or chilled tomatoes.</b>				
0702.00.03	Fresh or chilled tomatoes.	Kg.	Ex.	Ex.	
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>				
0703.10.02	Onions and shallots.	Kg.	Ex.	Ex.	Only onion.
0703.20.02	Garlic.	Kg.	Ex.	Ex.	
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory, including endive and endive (<i>Cichorium spp.</i>), fresh or chilled.</b>				
0705.11.01	Cabbage.	Kg.	Ex.	Ex.	
0705.19.99	The others.	Kg.	Ex.	Ex.	
0705.29.99	The others.	Kg.	Ex.	Ex.	
07.06	Carrots, turnips, salad beets, salsify, celeriac, radishes and similar edible roots, fresh or chilled				
<b>0706.10.01</b> <b>07.09</b>	<b>Carrots and turnips. Other vegetables, fresh or refrigerated.</b>	Kg.	Ex.	Ex.	
0709.60.99	Others.	Kg.	Ex.	Ex.	
0709.70.01	Spinach (including New Zealand spinach) and wharf.	Kg.	Ex.	Ex.	
<b>07.10</b>	<b>Vegetables, even if they are cooked in water or steam, frozen.</b>				
0710.10.01	Potatoes (potatoes).	Kg.	Ex.	Ex.	
0710.80.01	Onions.	Kg.	Ex.	Ex.	
07.12	<b>Dried vegetables, including those cut into pieces or slices or those that are crushed or powdered, but not further prepared.</b>				
0712.20.01	Onions.	Kg.	Ex.	Ex.	
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, even if skinned or split.</b>				
0713.31.01	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek.	Kg.	Ex.	Ex.	
0713.32.01	Beans (beans, kidney beans, beans, beans) adzuki ( <i>Phaseolus</i> or <i>Vigna angularis</i> ).	Kg.	Ex.	Ex.	

0713.33.99	Others.	Kg.	Ex.	Ex.	
0713.34.01	Beans (beans, beans, beans, beans) bambara ( <i>Vigna subterranean</i> or <i>Voandzeia subterranean</i> ).	Kg.	Ex.	Ex.	
0713.35.01	Beans (beans, beans, beans, beans) wild or cowpea ( <i>Vigna unguiculata</i> ).	Kg.	Ex.	Ex.	
0713.39.99	The others.	Kg.	Ex.	Ex.	
0713.40.01	Lentils.	Kg.	Ex.	Ex.	
<b>08.05</b>	<b>Citrus (citrus) fresh or dried.</b>				
0805.10.01	Oranges.	Kg.	Ex.	Ex.	
0805.50.03	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ).	Kg.	Ex.	Ex.	
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>				
0808.10.01	apples.	Kg.	Ex.	Ex.	
0808.30.01	pears	Kg.	Ex.	Ex.	
<b>08.13</b>	<b>Fruit and other nuts, dried, except those of headings 08.01 to 08.06; fruit mixes or other dried fruits or nuts of this Chapter.</b>				
0813.30.01	apples.	Kg.	Ex.	Ex.	
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; fruits of the genus <i>Capsicum</i> or <i>Pimenta</i>, dried, crushed or ground.</b>				
0904.21.02	Dry, not crushed or pulverized.	Kg.	Ex.	Ex.	
0904.22.02	Crushed or pulverized.	Kg.	Ex.	Ex.	
<b>10.01</b>	<b>Wheat and meslin (quiet).</b>				
1001.11.01	For sowing.	Kg.	Ex.	Ex.	
1001.19.99	Others.	Kg.	Ex.	Ex.	
1001.91.99	Others.	Kg.	Ex.	Ex.	
1001.99.99	Others.	Kg.	Ex.	Ex.	
<b>10.05</b>	<b>Corn.</b>				
1005.90.04	White corn (floury).	Kg.	Ex.	Ex.	For human consumption only (not genetically modified).
<b>10.06</b>	<b>Rice.</b>				
1006.10.99	Others.	Kg.	Ex.	Ex.	

1006.30.99	Others.	Kg.	Ex.	Ex.	Only the so-called long grain (3:1 ratio, or greater, between the length and width of the grain).
<b>10.07</b>	<b>Grain sorghum (graniferous).</b>				
1007.90.02	When the operation is carried out within the period between May 16 and December 15.	Kg.	Ex.	Ex.	
<b>11.01</b>	<b>Wheat or meslin flour (tranquillón).</b>				
1101.00.01	Wheat or meslin flour (tranquillón).	Kg.	Ex.	Ex.	
<b>11.02</b>	<b>Cereal flour, except wheat or meslin (quiet).</b>				
1102.20.01	Cornmeal.	Kg.	Ex.	Ex.	
<b>11.08</b>	<b>Starch and starch; inulin.</b>				
1108.12.01	Cornstarch.	Kg.	Ex.	Ex.	
<b>15.07</b>	<b>Soybean oil (soybean) and its fractions, whether or not refined, but not chemically modified.</b>				
1507.90.99	Others.	Kg.	Ex.	Ex.	
<b>15.12</b>	<b>Sunflower, safflower or cottonseed oil and their fractions, whether or not refined, but not chemically modified.</b>				
1512.19.99	Others.	Kg.	Ex.	Ex.	
<b>16.01</b>	<b>Sausages and similar meat, offal, blood, or insect products; food preparations based on these products.</b>				
1601.00.03	Sausages and similar meat, offal, blood, or insect products; food preparations based on these products.	Kg.	Ex.	Ex.	
<b>16.04</b>	<b>Prepared and preserved fish; caviar and its substitutes prepared with fish roe.</b>				
1604.13.02	Sardines, sardines, and sprats.				Only sardine.
1604.14.99	The others.				Only tuna and sardine.

1604.20.91	Other prepared and preserved fish.				Only sardine.
<b>19.02</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, noodles, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, even prepared.</b>				
1902.11.01	They contain eggs.	Kg.	Ex.	Ex.	
1902.19.99	The others.	Kg.	Ex.	Ex.	
<b>1902.30.91</b> <b>19.05</b>	<b>Other pasta. Bakery, pastry, or biscuit products, whether or not containing added cocoa; wafers, empty seals of the type used for medicines, wafers for sealing, dry pastes of flour, starch or starch, in sheets, and similar products.</b>	Kg.	Ex.	Ex.	
1905.40.01	Toasted bread and similar toasted products.	Kg.	Ex.	Ex.	Box bread only.
1905.90.99	Others.	Kg.	Ex.	Ex.	Box bread only.
<b>20.02</b>	<b>Tomatoes prepared or preserved (except in vinegar or in acetic acid).</b>				
2002.10.01	Whole or diced tomatoes.	Kg.	Ex.	Ex.	
<b>20.04</b>	<b>Other vegetables, prepared or preserved (except by vinegar or acetic acid), frozen, except products of heading 20.06.</b>				
2004.10.01	Potatoes (potatoes).	Kg.	Ex.	Ex.	
20.05	Other vegetables, prepared or preserved (except by vinegar or acetic acid), not frozen, except products of heading 20.06.				
2005.20.01	Potatoes (potatoes).	Kg.	Ex.	Ex.	
<b>21.03</b>	<b>Preparations for sauces and prepared sauces; condiments and seasonings, compounds; mustard flour and prepared mustard.</b>				
2103.10.01	Soy sauce (soy).	Kg.	Ex.	Ex.	
2103.20.02	Ketchup and other tomato sauces.	Kg.	Ex.	Ex.	

<b>21.04</b>	<b>Preparations for soups, stews, or broths; prepared soups, stews or broths; Homogenized composite food preparations.</b>				
2104.10.01	Preparations for soups, stews, or broths; soups, stews or broths, prepared.	Kg.	Ex.	Ex.	
23.01	Meal, powder, and "pellets" of meat, offal, fish or crustaceans, molluscs or other aquatic invertebrates, unsuitable for human consumption; pork rinds	Kg.	Ex.	Ex.	
2301.10.02	Flour, powder, and "pellets" of meat or offal; pork rinds	Kg.	Ex.	Ex.	
<b>23.02</b>	<b>Brans, sharps, and other residues from sifting, grinding or other treatments of cereals or legumes, even in "pellets".</b>				
2302.40.91	Of the other cereals.	Kg.	Ex.	Ex.	
<b>23.03</b>	<b>Residues from the starch industry and similar residues, beet pulp, sugar cane bagasse and other waste from the sugar industry, dregs and brewery or distillery waste, even in pellet form.</b>				
2303.10.01	Residues from the starch industry and similar waste.	Kg.	Ex.	Ex.	
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>				
2309.10.01	Dog or cat food, put up for retail sale.	Kg.	Ex.	Ex.	
33.07	<b>Shaving or pre-shave or after-shave preparations, body deodorants, bath preparations, depilatories and other perfumery, toilet, or cosmetic preparations, not elsewhere specified or included; room deodorant preparations, whether or not perfumed, even if they have disinfectant properties.</b>				
3307.20.01	Body deodorants and antiperspirants.	Kg.	Ex.	Ex.	
34.01	<b>Soap; organic surfactant products and preparations used as soap, in bars, loaves, chunks or punched or</b>				

	<b>molded pieces, even if they contain soap; organic surfactant products and preparations for washing the skin, liquid or cream, put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergents.</b>				
3401.11.01	Toiletry (including medicinal ones).	Kg.	Ex.	Ex.	Except medicinal.
<b>38.08</b>	<b>Insecticides, rodenticides and other anti-rodents, fungicides, herbicides, germination inhibitors and plant growth regulators, disinfectants, and similar products, put up in forms or packings for retail sale, or as preparations or articles such as ribbons, wicks and candles, sulphured, and flypapers.</b>				
3808.59.01	Disinfectants.	Kg.	Ex.	Ex.	
<b>48.18</b>	<b>Paper of a kind used for toilet paper and similar paper, cellulose wadding or web of cellulose fibres, of a kind used for domestic or sanitary purposes, in reels (rolls) of a width of 36 cm or less or cut to size; handkerchiefs, make-up remover wipes, towels, tablecloths, napkins, sheets and similar articles for domestic, toilet, hygienic or hospital use, clothing and accessories (accessories), clothing, made of paper pulp, paper, cellulose or nappa wadding of cellulose fibers.</b>				
4818.10.01	Toilet paper.	Kg.	Ex.	Ex.	
4818.30.01	Tablecloths and napkins.	Kg.	Ex.	Ex.	
<b>96.03</b>	<b>Brooms and brushes, brushes (even if they are parts of machines, apparatus, or vehicles), mechanical brooms, without a motor, for manual use, mops or mops and feather dusters; heads prepared for brush articles; pads or dollies and rollers, for painting; rubber</b>				

	<b>squeegees or similar flexible material.</b>				
9603.21.01	Toothbrushes, including denture brushes.	Pc	Ex.	Ex.	
<b>96.19</b>	<b>Sanitary pads and tampons, diapers and similar articles, of any material.</b>				
9619.00.01	Of paper pulp, paper, cellulose wadding or web of cellulose fibers.	Kg.	Ex.	Ex.	
9619.00.02	Made of textile wadding.	Kg.	Ex.	Ex.	
9619.00.03	Diapers and similar articles, of other textile materials, except for those included in tariff item	Pc	Ex.	Ex.	
9619.00.04	Sanitary towels (sanitary napkins), sanitary tampons and similar articles, made of other textile materials, except for those included in tariff item 9619.00.02.	Kg.	Ex.	Ex.	

**Article Two.** The facilities referred to in the fourth article of this decree also apply to the tariff fractions of the Tariff of the General Import and Export Tax Law, published in the Official Gazette of the Federation on June 7, 2022, corresponding to the merchandise that enters the national territory under the customs regime of definitive importation, following:

<b>03.03</b>	<b>Frozen fish, except fish fillets and other fish meat of heading 03.04.</b>				
0303.42.01	Yellowfin tunas (yellowfin tunas) (Thunnus albacares).	Kg.	Ex.	Ex.	
<b>04.07</b>	<b>Bird eggs in shell (shell), fresh, preserved or cooked.</b>				
0407.21.02	From chicken of the species Gallus domesticus.	Kg.	Ex.	Ex.	
<b>10.05</b>	<b>Corn.</b>				
1005.90.99	Others.	Kg.	Ex.	Ex.	Only yellow corn for animal consumption.
<b>10.07</b>	<b>Grain sorghum (graniferous).</b>				
1007.90.01	When the operation is carried out within the period between December 16 and May 15.	Kg.	Ex.	Ex.	
<b>31.01</b>	<b>Fertilizers of animal or vegetable origin, whether or not mixed together or chemically treated;</b>				

	<b>fertilizers from the mixing or chemical treatment of products of animal or vegetable origin.</b>				
3101.00.01	Fertilizers of animal or vegetable origin, whether or not mixed together or chemically treated; fertilizers from the mixing or chemical treatment of products of animal or vegetable origin.	Kg.	Ex.	Ex.	
<b>31.02</b>	<b>Nitrogenous mineral or chemical fertilizers.</b>				
3102.10.01	Urea, even in aqueous solution.	Kg.	Ex.	Ex.	
3102.21.01	Ammonium sulphate.	Kg.	Ex.	Ex.	
3102.29.99	The others.	Kg.	Ex.	Ex.	
3102.40.01	Mixtures of ammonium nitrate with calcium carbonate or other inorganic materials without fertilizing power.	Kg.	Ex.	Ex.	
3102.60.01	Double salts and mixtures together of calcium nitrate and ammonium nitrate.	Kg.	Ex.	Ex.	
3102.80.01	Mixtures of urea with ammonium nitrate in aqueous or ammonia solution.	Kg.	Ex.	Ex.	
3102.90.91	Other, including mixtures not included in the preceding subheadings.	Kg.	Ex.	Ex.	
<b>31.03</b>	<b>Mineral or chemical phosphate fertilizers.</b>				
3103.11.01	With a diphosphorus pentoxide (P <sub>2</sub> O <sub>5</sub> ) content greater than or equal to 35% by weight.	Kg.	Ex.	Ex.	
3103.19.99	Others.	Kg.	Ex.	Ex.	
3103.90.99	Others.	Kg.	Ex.	Ex.	
31.04	Potassium mineral or chemical fertilizers.	Kg.	Ex.	Ex.	
3104.20.01	Potassium chloride.	Kg.	Ex.	Ex.	
3104.30.02	Potassium sulfate.	Kg.	Ex.	Ex.	
3104.90.99	Others.	Kg.	Ex.	Ex.	
<b>31.05</b>	<b>Mineral or chemical fertilizers, with two or three of the fertilizing elements: nitrogen, phosphorus and potassium; other fertilizers; products of this Chapter in tablets or similar forms or in packages of</b>				

	<b>a gross weight not exceeding 10 kg.</b>				
3105.10.01	Products of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Kg.	Ex.	Ex.	
3105.20.01	Mineral or chemical fertilizers with the three fertilizing elements: nitrogen, phosphorus and potassium.	Kg.	Ex.	Ex.	
3105.30.01	Diammonium hydrogen orthophosphate (diammonium phosphate).	Kg.	Ex.	Ex.	
3105.40.01	Ammonium dihydrogenorthophosphate (monoammonium phosphate), whether or not mixed with diammonium hydrogenorthophosphate (diammonium phosphate).	Kg.	Ex.	Ex.	
3105.59.99	Others.	Kg.	Ex.	Ex.	
3105.60.01	Mineral or chemical fertilizers with the two fertilizing elements: phosphorus and potassium.	Kg.	Ex.	Ex.	
<b>38.08</b>	<b>Insecticides, rodenticides and other anti-rodents, fungicides, herbicides, germination inhibitors and plant growth regulators, disinfectants and similar products, put up in forms or packings for retail sale, or as preparations or articles such as ribbons, wicks and candles, sulphured, and flypapers.</b>				
3808.91.99	Others.	Kg.	Ex.	Ex.	
3808.92.03	Fungicides.	Kg.	Ex.	Ex.	
3808.93.04	Herbicides, germination inhibitors and plant growth regulators.	Kg.	Ex.	Ex.	Unless they contain glyphosate.
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated.	Kg.	Ex.	Ex.	
7210.70.02	Painted, varnished or plastic coated.				Only when they are used to make containers for beverages and food.
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less</b>				

	<b>than 600 mm, plated or coated.</b>				
7212.40.04	Painted, varnished or plastic coated.	Kg.	Ex.	Ex.	Only when they are used to make containers for beverages and food.

**Article Three.** The Register of Importers of Basic Basket Products is in charge of the Tax Administration Service and is made up of the importers that it registers. For these purposes, the applicant must prove that:

- I.** It is registered in the Register of Importers referred to in article 59, section IV, of the Customs Law;
- II.** Your economic activity or productive sector corresponds to the merchandise you will import;
- III.** During the 24 months prior to the application, you have imported the goods indicated in the First and Second articles of this decree or similar to them, in the latter case provided that they are classified in the subheading that corresponds to the tariff fraction of the Law on General Import and Export Taxes provided for in the aforementioned articles and has complied with the same non-tariff regulations and restrictions that are required of the tariff fractions provided for in this decree;
- IV.** Assumes the corresponding collaborative compliance obligations and commitments, and
- V.** Complies with the requirements established by the Tax Administration Service through general rules.

The “Basic Basket Products Import Company” is understood to be the natural or legal person who is registered and active in the Register of Basic Basket Products Importers indicated in the previous paragraph, under a Single Universal License for the goods that enter the national territory under the customs regime of final importation identified in the First and Second articles of this decree.

The importers registered in the register referred to in the previous paragraph will be suspended or permanently removed from it when they stop complying with the requirements, commitments and obligations indicated in the first paragraph of this article, as well as in the cases and in accordance with the procedure that provides for the general rules issued by the Tax Administration Service for that purpose.

The Tax Administration Service must make known on its website the list of people registered in the register provided for in this article.

**Article Four.** Prior to customs clearance, in the definitive importation of the goods indicated in the First and Second articles of this decree, the "Company Importing Products of the Basic Basket" may prove to the Tax Administration Service compliance with the regulation or restriction not corresponding tariff by free writing containing:

- I.** The description of the merchandise that is intended to be imported;

**II.** The non-tariff regulations or restrictions to which it is subject and the customs office or customs section through which the import operation will be carried out;

**III.** The certifications that the merchandise has, and

**IV.** The statement, under oath to tell the truth, that:

**a)** The goods comply with the sanitary and food safety conditions required by non-tariff regulations and restrictions, including, in the case of corn, biosafety provisions for genetically modified organisms and, therefore, that the importer is responsible compliance with said conditions, and

**b)** Know the sanctions and responsibilities that you would incur for presenting documentation and declaring false data before the authority.

The "Basic Basket Products Import Company" will be responsible in accordance with the applicable legal provisions when the imported goods do not meet the necessary characteristics and requirements for importation and to safeguard food safety.

**Article Five.** The Tax Administration Service, the National Customs Agency of Mexico, the Ministry of Economy, the Ministry of Agriculture and Rural Development through the National Service of Health, Food Safety and Quality, the Ministry of Health, through the Federal Commission for the Protection against Sanitary Risks, as well as the other dependencies and entities of the Federal Public Administration, within the scope of their respective competences, must coordinate to implement and give continuity to the facilities granted in this decree. The foregoing, without prejudice to the fact that the aforementioned authorities exercise, within the scope of their respective powers, the control, surveillance, detection and verification of the merchandise object of this decree.

**Article Six.** The Federal Consumer Attorney's Office must continue to implement and monitor, within the scope of its powers, the surveillance measures necessary to comply with the provisions on prices, in order to counteract the effects on prices derived from the inflationary trend within the framework of this decree.

**Article Seven.** The competent authorities, ex officio or at the request of the "Basic Basket Products Import Company", will carry out the procedure to verify compliance with the non-tariff regulations and restrictions in accordance with the applicable regulations.

### **TRANSITORY**

**First.** This decree will enter into force the day after its publication in the Official Gazette of the Federation and will be in force until December 31, 2023.

**Second.** The Decree exempting the payment of import duties is repealed and administrative facilities are granted to various merchandise of the basic basket and inputs indicated, and the Decree exempting the payment of import duties on merchandise indicated, published in the Official Gazette of the Federation on October 19 and November 18, 2022, respectively.

Mentions made in general rules and other administrative provisions to the Decree by which the payment of import duties is exempted and administrative facilities are granted to various merchandise of the basic basket and inputs indicated, will be understood as made to the present decree.

**Third.** The registration in the "Padrón de Importadores de Productos de la Canasta Básica" of the Companies Importing Products of the Basic Basket, in accordance with the Decree by which the payment of import duties is exempted and administrative facilities are granted to various merchandise of the basic basket and supplies indicated, published in the Official Gazette of the Federation on October 19, 2022, will be valid and will remain in force under the terms of this decree.

The Importing Companies of Basic Basket Products, referred to in the previous paragraph, may request in writing before the Tax Administration Service the addition of tariff fractions to their registry, as long as they comply with the provisions of this decree.

**Fourth.** In the case of Importing Companies of Basic Basket Products registered in the "Padrón de Importadores de Productos de la Canasta Básica", which accredit having entered into a contract for the acquisition of the merchandise referred to in the First and Second articles of this ordinance during the validity of the Decree by which the payment of import duties is exempted and administrative facilities are granted to various merchandise of the basic basket and inputs that are indicated, published in the Official Gazette of the Federation on October 19, 2022, or well, during the validity of this instrument, the benefits contained in this decree may be applied until April 30, 2024, provided that said contracts are submitted to the Tax Administration Service no later than January 10, 2024, in accordance with the general rules issued to that effect by said decentralized administrative body.

**Fifth.** The Tax Administration Service will issue or modify the general rules and the National Customs Agency of Mexico the operating rules, which are necessary for the proper and correct application of this decree.

Federal Executive Power, in Mexico City on January 5, 2023.- **Andrés Manuel López Obrador.**- Signature.- The Secretary of Finance and Public Credit, **Rogelio Eduardo Ramírez de la O.**- Signature.- The Secretary of Economy, **Raquel Buenrostro Sánchez.**- Heading.- The Secretary of Agriculture and Rural Development, **Víctor Manuel Villalobos Arámbula.**- Heading.- The Secretary of Health, **Jorge Carlos Alcocer Varela.**- Heading.

End Unofficial Translations

**Attachments:**

[DOF - Diario Oficial de la Federación December 27 2023 inflation decree extension SPANISH.pdf](#)

[DOF - Diario Oficial de la Federación Jan 6 2023 inflation decree SPANISH.pdf](#)