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SAT communications regarding the obligation to file the notice for the addition of tariff classifications by companies certified under the VAT and Excise Tax Certification scheme

In recent days, the Mexican Tax Administration Service (using the Spanish acronym, SAT) has been sending communications to several taxpayers certified under the VAT and IEPS Certification Scheme, reminding them of their obligation to submit the Notice for the Addition of Tariff Classifications.

In these communications, the tax authority emphasizes that this notice must be submitted when a company intends to import goods other than those originally declared in its certification application, provided that such goods are related to the production processes or services previously disclosed. This obligation is established under Rule 7.2.1 of the General Rules of Foreign Trade for 2025 and the filing guideline 62/LA.

As a background to these communications, on October 14, 2024, the Second Resolution of Amendments to the General Rules of Foreign Trade for 2024 and Annexes was published in the Official Federal Gazette, through which Rule 7.2.1 was amended to incorporate the obligation to file the aforementioned notice for companies certified under the VAT and IEPS modality.

Subsequently, on June 7, 2025, the official website of Foreign Trade in Mexico (VUCEM) published the corresponding User Manual, specifying the technological requirements, applicable formats, and authorized methods for filing the notice.

I. Scope of the Obligation

According to the criteria issued by SAT, the notice must be submitted whenever the company intends to import goods other than those originally declared in its certification application, provided such goods are directly related to the production processes or services previously disclosed.

It is important to note that the filing of the notice will not be accepted for activities or goods not originally declared in the certification application. Therefore, this procedure should not be interpreted as a mechanism to broaden the scope of the certification or extend the associated benefits.

The notice must be filed in accordance with filing guideline 62/LA of the General Rules of Foreign Trade for 2025, via VUCEM, no later than 30 calendar days prior to the expected date of the first importation of the additional goods.

II. Consequences of Non-Compliance

SAT has reiterated that failing to submit the Notice for the Addition of Tariff Classifications, pursuant to Rule 7.2.1 of the General Rules of Foreign Trade for 2025, may result in the initiation of the procedure for cancelling the company's registration under the VAT and IEPS Certification Scheme.

Such a cancellation would entail the loss of fiscal and administrative benefits granted under the certification, including certain VAT/IEPS and customs compliance facilitation measures.

III. Recommendations

Considering the above, certified companies are advised to:

- Verify whether the goods they intend to import are duly included in their original certification application;
- Ensure that any additional tariff classification is directly related to previously declared production processes or services;
- File the corresponding notice at least 30 calendar days prior to the first importation of the relevant goods.

To facilitate compliance, companies are encouraged to review the contents of the User Manual published via VUCEM and to internally coordinate the preparation and submission of the required documentation in accordance with the applicable technical specifications.

The Foreign Trade and Customs team at **Pérez-Llorca Mexico** remains at your disposal to address any questions, comments, or clarifications that may arise in connection with the foregoing.

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