

Mexico's foreign trade regulations for oil and petroleum products

This document is a short reference guide on foreign trade regulations applicable to import and export oil, natural gas and petroleum products.

DISCLAIMER: The information provided herein is for informational purposes only and is valid as of **December 3rd, 2017**. We do not assume any undertaking to update this information as Mexican laws that regulate foreign trade change without previous notice. Always refer to the latest versions of the laws and regulations referred to in this document (in italics).

HS codes (tariff items)

The Mexican Import and Export Tariffs (*Ley y Tarifa del Impuesto General de Importación y Exportación*) are based on the Harmonized Commodity Description and Coding System. According to such code, the following are the main tariff items that include hydrocarbons (the tariff items in red were published in the Federal Official Gazette on October 5th, 2017, and took effect 60 calendar days [December 3rd, 2017] after their publication):

HS code	Description	Import duty (MFN treatment)	Export duty (MFN treatment)	Non-tariff regulations
2709.00.02	Heavy crude petroleum oil ¹	Exempt	Exempt	<ul style="list-style-type: none"> • Import/export license (SENER) • 16% VAT (import)
2709.00.03	Medium crude petroleum oil ²	Exempt	Exempt	<ul style="list-style-type: none"> • Import/export license (SENER) • 16% VAT (import)
2709.00.04	Light crude petroleum oil ³	Exempt	Exempt	<ul style="list-style-type: none"> • Import/export license (SENER) • 16% VAT (import)
2709.00.99	Other	Exempt	Exempt	<ul style="list-style-type: none"> • Import/export license (SENER): Only crude oil • 16% VAT (import)
2710.12.01	Pure petroleum oils in tank truck, tanker and tanker truck	Exempt	Exempt	<ul style="list-style-type: none"> • 16% VAT (import) • Excise Tax on Products and Services may apply • Simplified customs clearance
2710.12.02	Naphtha, precursor of aromatics	Exempt	Exempt	<ul style="list-style-type: none"> • 16% VAT (import) • Excise Tax on Products and Services may apply • Simplified customs clearance
2710.12.03	Jet fuel	Exempt	Exempt	<ul style="list-style-type: none"> • Import/export license (SENER) • 16% VAT (import)

¹ 10° - 22.3° API

² 22.3° - 31.1° API

³ 31.1° - 39° API



HS code	Description	Import duty (MFN treatment)	Export duty (MFN treatment)	Non-tariff regulations
				<ul style="list-style-type: none"> NOM-016-CRE-2016 Importer's Register and Importer's Sectoral Register Importation through specific customs offices (Annex 21 Section A VI) Excise Tax on Products and Services may apply Simplified customs clearance
2710.12.05	Propylene tetramer	Exempt	Exempt	<ul style="list-style-type: none"> 16% VAT (import) Excise Tax on Products and Services may apply
2710.12.06	Isomeric mixture of trimethyl pentene and dimethylhexene (Diisobutylene)	Exempt	Exempt	<ul style="list-style-type: none"> 16% VAT (import) Excise Tax on Products and Services may apply
2710.12.07	Hexane, heptane	Exempt	Exempt	<ul style="list-style-type: none"> 16% VAT (import) Excise Tax on Products and Services may apply Simplified customs clearance
2710.12.08	Motor fuel, below 87 octanes	Exempt	Exempt	<ul style="list-style-type: none"> Import/export license (SENER) NOM-016-CRE-2016 16% VAT (import)
2710.12.09	Motor fuel, from 87 to 92 octanes	Exempt	Exempt	<ul style="list-style-type: none"> Import/export license (SENER) NOM-016-CRE-2016 16% VAT (import)
2710.12.10	Motor fuel, above 92 octanes	Exempt	Exempt	<ul style="list-style-type: none"> Import/export license (SENER) NOM-016-CRE-2016 16% VAT (import)
2710.12.91	Motor fuel, other	Exempt	Exempt	<ul style="list-style-type: none"> Import/export license (SENER) NOM-016-CRE-2016 16% VAT (import)
2710.12.99	Other	Exempt	Exempt	<ul style="list-style-type: none"> 16% VAT (import) NOM-116-SCFI-1997 Excise Tax on Products and Services may apply Simplified customs



HS code	Description	Import duty (MFN treatment)	Export duty (MFN treatment)	Non-tariff regulations
				clearance
2710.19.09	Residual fuel oils and blendings thereof, whose sulphur contents is lower than or equal to 15 ppm.	Exempt	Exempt	<ul style="list-style-type: none">• Import/export license (SENER)• NOM-016-CRE-2016• 16% VAT (import)
2710.19.10	Residual fuel oils and blendings thereof, whose sulphur contents is higher than 15 ppm but lower than 500 ppm.	Exempt	Exempt	<ul style="list-style-type: none">• Import/export license (SENER)• NOM-016-CRE-2016• 16% VAT (import)
2710.19.91	Other residual fuel oils and blendings thereof	Exempt	Exempt	<ul style="list-style-type: none">• Import/export license (SENER)• NOM-016-CRE-2016• 16% VAT (import)
2711.11.01	Liquefied natural gas	Exempt	Exempt	<ul style="list-style-type: none">• Export license (SENER)• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.12.01	Liquefied propane	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.13.01	Liquefied butane	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.14.01	Liquefied ethylene, propylene, butylene and butadiene	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods sampling in special



HS code	Description	Import duty (MFN treatment)	Export duty (MFN treatment)	Non-tariff regulations
				<p>facilities</p> <ul style="list-style-type: none">• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.19.01	Liquefied mixed butane and propane	Exempt	Exempt	<ul style="list-style-type: none">• Import/export license (SENER)• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.19.02	Alkanes, alkenes and alkynes for cutting and welding, even mixed	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply
2711.19.03	Mixture of butadienes, butanes and butenes, C4s	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.19.99	Other	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply
2711.21.01	Natural gas in gaseous state	Exempt	Exempt	<ul style="list-style-type: none">• Export license (SENER)• 16% VAT (import)• Dangerous goods sampling in special facilities• Excise Tax on Products and Services may apply• Simplified customs clearance
2711.29.99	Other, in gaseous state	Exempt	Exempt	<ul style="list-style-type: none">• 16% VAT (import)• Dangerous goods



HS code	Description	Import duty (MFN treatment)	Export duty (MFN treatment)	Non-tariff regulations
				sampling in special facilities • Excise Tax on Products and Services may apply
2714.10.01	Bituminous or oil shale and tar sands	Exempt	Exempt	• 16% VAT (import)
2714.90.01	Bitumen and natural asphalts	Exempt	Exempt	• 16% VAT (import)
2714.90.99	Other	Exempt	25% ad-valorem	• 16% VAT (import)
2715.00.01	Fluidized bitumen, asphalt-based bituminous mixtures in retail packages of less than 200 liters	Exempt	Exempt	• 16% VAT (import)
2715.00.99	Other	Exempt	25% ad valorem	• 16% VAT (import)
2716.00.01	Electric power	Exempt	Exempt	• 16% VAT (import)
8905.2001	Drilling rigs	Exempt	Exempt	• 16% VAT (definitive import)

Note: “MFN treatment” refers to the most-favored nation duty applicable to countries with which Mexico has no free trade agreements and that are members of the World Trade Organization (e.g, China, South Korea). Please, refer to the Mexican tariff to obtain the rates applicable to countries that have preferential treatment under free trade agreements signed by Mexico (e.g., the United States, European Union, Israel, Japan).

Import/export license (SENER)

The Ministry of Energy is responsible for issuing the import and export licenses for products classified in tariff items that require them. The Ministry issues two types of licenses:

- Short-term (1-year validity)
- Long-term (20-year validity)

The procedure to obtain the permits is carried out on-line, through the so-called *Ventanilla Única* (Single Window) (www.ventanillaunica.gob.mx), or at the address of the relevant office of the Ministry of Energy. In both cases, the applicant's Electronic Signature (e.firma, previously known as FIEL) or the seals created using such Electronic Signature are required.

To obtain the long-term import/export license for oil and petroleum products, the applicant must:

1. Demonstrate it has the infrastructure and facilities required to export/import the products, that it is developing new infrastructure and facilities or that it is expanding the existent infrastructure and facilities.
2. Submit copies of the long-term contracts executed to supply the products to be exported/imported or of the documents that substantiate the destination markets.
3. The corresponding permit issued by the Ministry of Energy or the Energy Regulating Commission related to the infrastructure used to import/export hydrocarbons and petroleum products, pursuant to article 48 sections I and II of the Hydrocarbons Act, as applicable.

When any of the requirements above is not met, the Ministry will issue a short-term license.

The applicants who obtain the long-term license must submit quarterly reports to the Ministry of Energy, using electronic means, of the import/export operations carried out using the license.



Simplified customs clearance procedures

Rule 3.7.33 and Annex 14 of the Customs Law Annual Regulations for 2017 (*Reglas Generales de Comercio Exterior para 2017*) set forth a simplified customs clearance procedure to import and export hydrocarbons, petroleum products, petrochemicals and sulphur, referred to in Annex 14 of such regulations.

In the case of imports/exports carried out by land or sea, pooled customs declarations (*pedimento*) are submitted on a weekly basis. All the imports made from Monday to Sunday are recorded in a weekly customs declaration to be submitted no later than the Friday following the week being reported. Another weekly customs declaration is submitted for all exports carried out from Monday to Sunday no later than the Friday following the week being reported.

In the case of sea exports, a notice of export must be submitted no later than 3 hours before the vessel leaves the port. As for sea imports, an arrival notice must be submitted no later than 3 hours before the vessel arrives to the port. In both cases, the “Electronic import/export notice” (*Aviso electrónico de importación y exportación*) must be submitted per operation along with the inspection report no later than 5 days after such operation takes place, and within the term set forth to submit the customs declaration. These notices must be attached to the weekly customs declaration where they are reported.

When pipelines or ducts are used to import/export these products, the customs declarations are submitted on a monthly basis, no later than the 6th day of the month following the month being reported. Such customs declarations must contain the readings of the month being reported.

In addition to the above, the importers/exporters must comply with other regulations applicable to the tariff item where the product being imported/exported is classified (for instance, NOM-016-CRE-2016) as well as with other provisions set forth by rule 3.7.33 and the Customs Act and related regulations.

Direct customs clearance

Article 59-B section I of the Customs Act (*Ley Aduanera*) and article 69 section I of the Customs Act Regulations (*Reglamento de la Ley Aduanera*) provides the option for importers/exporters to clear their goods without using the services of a customs broker. Chapter 1.10 of the Customs Law Annual Regulations for 2017 sets forth the regulations applicable to direct customs clearance. Direct customs clearance is carried out by a legal representative for customs purposes of the importer/exporter. As the legal representatives for customs purposes have an employment relationship with the importers/exporters, they are more familiar with their products and under their direct supervision, which eases customs clearance and reduces costs by avoiding the use of a third party (customs broker).

The chambers of commerce and industry and their confederations can appoint a common legal representative for customs purposes to clear their member’s goods for exportation. In this case, the legal representative must have an employment relationship with any of the members of such chamber of commerce and industry. It is important to note that one person can be legal representative for several companies provided that the requirements set forth for direct customs clearance are met for each one of them.

Information on how to appoint a legal representative for customs purposes, and the applicable requirements, can be found at:
http://www.sat.gob.mx/informacion_fiscal/normatividad/formas_fiscales/Documents/F_C_Exterior_2017/Anexo_1_A_2017/18LA.pdf



Dangerous goods sampling in special facilities for customs purposes

Article 45 of the Customs Act sets out the importers/exporters of sterile, radioactive or dangerous goods, or of goods that require special facilities to be sampled, must sample them before being cleared at the customs. This article also exempts the importers/exporters from submitting a sample when they are registered in the registry to sample sterile, radioactive or dangerous goods, or goods that require special facilities to be sampled.

According to articles 72 and 73 of the Customs Act Regulations, the importers/exporters that want to be registered in the registry referred to above must deliver a sample of the good to be imported/exported, along with written statement specifying the date, place and conditions under which such sample was taken and the name, description and enough technical information (including CAS number, among others) to identify it, its HS code (8-digit tariff item) and the destination and use of the good. The sample must be duly packed to avoid damages and the package must bear the signature of the importer/exporter, its legal representative or customs broker, as applicable.

Pursuant to article 73, when the customs authorities confirm that the good corresponds to the sample submitted, a code will be given to such good, which must be stated in all the customs declarations with which such good is imported/exported. This registration is valid for one year and can be renewed every year no later than 45 business days before the current registration lapses. It is important to note that, notwithstanding the provisions explained above, the customs authorities, pursuant to article 74 may request sampling a good registered in the registry to sample sterile, radioactive or dangerous goods, or goods that require special facilities to be sampled.

Annex 23 of the Customs Act Annual Regulations for 2017 sets forth the goods deemed sterile, radioactive or dangerous, or that require special facilities to be sampled. Pursuant to rule 3.1.3 thereof the application to be included in the registry can be submitted through the *Ventanilla Única*.

Electronic signature and seals thereof

To sign into the *Ventanilla Única*, the importers/exporters can use their electronic signatures or the seals created for customs purposes. The seals are generated using the software Certifica, available at <https://portalsat.plataforma.sat.gob.mx/certifica/>, option Solicitud de certificados de sello digital (Request of digital seal certificates). There are three seal types (rule 1.1.8 of the Customs Act Annual Regulations for 2017):

1. COMERCIO EXTERIOR. This certificate is used to submit customs declarations.
2. ACUSE DE VALOR, used for the transmission of the information specified in article 59-A of the Customs Act and to upload scanned documents to the *Ventanilla Única*.
3. VUCEM. This seal is used to sign into and operate the *Ventanilla Única*, including the operations of 1 and 2 above.

Thus, for simplicity purposes, the importers/exporters are advised to generate only the VUCEM seal.

Temporary import of drilling rigs

Pursuant to article 106, section V subsection c) and article 107 second paragraph of the Customs Act, drilling rigs can be imported temporarily for ten years without requiring the services of a Customs Broker complying with the procedure set forth in rule 4.2.11 of the Annual Foreign Trade and Customs Regulations, which exempts them from submitting the so-called "*Pedimento*" (entry manifest).

For this purpose, the importer must require authorization from the customs office that corresponds to the place where the rigs will be imported, using the form "[Autorización de importación temporal de embarcaciones /](#)



Authorization for temporal importation of boats", attaching a copy of the invoice or document describing their technical characteristics, their articles of incorporation where their corporate purpose includes oil exploration and exploitation as well as the relevant assignment or contract to provide such oil exploration and exploitation services.

The goods imported temporarily to be used in the drilling rigs can be unloaded for reparation or maintenance in wharfs owned by the importer or by a third party with whom it has entered into a contract for the provision of such services. In this case, the importer must submit monthly notices of the goods loaded and unloaded no later than 10 calendar days after the month being reported ends. Such reports shall state:

- Importer's corporate name and tax identification number.
- General description of the goods and their quantity.
- Place and date of loading/unloading.
- Address where they were deposited for reparation and maintenance.

A2.



Autorización de importación temporal de embarcaciones / Authorization for temporal importation of boats.



No. de Folio/No. Of Folio:

PARA SER LLENADO POR EL IMPORTADOR/THE IMPORTER WILL PROVIDE THE FOLLOWING INFORMATION

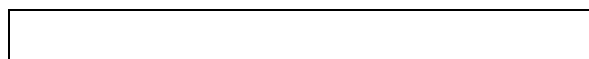
1. Fecha de ingreso / Date of entry			Fecha de vencimiento / Expiring date		
_ _	_ _	_ _ _ _	_ _	_ _	_ _ _ _
día/day	mes/month	año/year	día/day	mes/month	año/year
2. Datos del propietario/Owner's generals.					
Nombre completo (apellido paterno/apellido materno/nombre(s)), razón o denominación social/Full name (Last name/name) or company's name.					
Domicilio/Address _____					
3. Datos del importador/Importer's generals.					
Apellido paterno/Last name		Apellido materno/middle name		Nombre(s)/Name	
Domicilio/Address _____					



Licencia de conducir/Drivers license _____
Pasaporte/Passport number _____
Nacional/Mexican citizen () Extranjero/Non Mexican citizen ()
Si es extranjero, indique su calidad migratoria/If non Mexican, indicate your migratory status: _____
Propietario/Owner () Cónyuge/Spouse () Ascendiente/Ancessor () Descendiente/Descendant () Otro/Other ()

4. Datos de la embarcación/Boat's information. Clase de embarcación/Class of boat _____ Nombre/Name _____ Marca/Trademark _____ Eslora/Lenght _____ Tipo/Model _____ Modelo/Model year _____ Núm. de registro/Registry number _____ Motor (es)/Motor (motors) _____ Serie casco/Hull's series _____ Color/Color _____ Título de propiedad/Ownership's title _____ Número de serie/ Serial number _____ Número de matrícula/Enrol number _____ VIN/VIN _____ Finalidad a la que será destinada la embarcación/The object of boats _____
5. Destino de la embarcación/Boat's destination: Explotación/Exploitation _____ Exploración/Exploration _____
6. Declaro bajo protesta de decir verdad que retornaré oportunamente al extranjero la embarcación importada temporalmente a los Estados Unidos Mexicanos y que me abstendré de cometer infracciones o delitos relacionados con su indebida utilización durante su estancia en este país. I hereby declare under oath that I will opportunely return abroad the temporarily imported boat, and that I will abstain myself of committing any penalties or felonies related with their improper use while their stay in this country. _____ Firma/ Signature

ESTE FORMATO DEBIDAMENTE REQUISITADO AMPARA LA LEGAL ESTANCIA EN EL PAIS DE LA EMBARCACION/ THIS FORM, ONCE STAMPED, COVERS THE LEGAL STAY OF THE BOAT IN MEXICO.



7. Autorización de la aduana o sección aduanera/Customs office or customs section authorization.	Sello
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Pasaporte/Passport.- Anotará el número de pasaporte/The passport number should be written down.

Nacional o Extranjero/Mexican or Non Mexican Citizen.- Anotará con una "X" si es nacional o extranjero/Mark with an "X" whether you are Mexican or Non Mexican Citizen.

Si es extranjero, indique su calidad migratoria: Indicará mediante número asignado a su calidad migratoria/If Non Mexican, state your migratory status: Indicate by your assigned number your migratory status.

Marcará con una "X" si la persona que solicita la importación temporal de la embarcación es el propietario, cónyuge, ascendiente o descendiente/Mark with an "X" whether the person that requires the temporal importation of the boat is the owner, spouse, ancestor or descendant.

- 4.- Datos de la embarcación/Boat's information.- En este recuadro anotaré los datos de la embarcación, tales como: clase de embarcación, nombre, marca, eslora, tipo, modelo, número de registro, número de motor, número de serie del casco, color, número del título de propiedad, número de serie, número de matrícula NIV /The boat's information should be written down, such as class, name, trademark, length, model, model year, registry number, motor number, hull's series number, color, real state property, serial number, enrol number, vehicle identification number.
- 5.- Destino de la embarcación/Boat's destination: Señalará con una "X" la opción correspondiente al destino de la embarcación, pudiendo ser: explotación o exploración/An "X" mark should be marked at the correspondant boat destination (Exploitation or exploration). Finalidad a la que será destinada la embarcación/The object of boats: El importador señalará el uso que le dará a la embarcación/The importer's object of boats should be written down.
- 6.- Firma/Signature.- Asentará su firma autógrafa/Your signature should be written down.

Notas/Notes:

Deberá acreditar la propiedad de la embarcación para lo cual deberá anexar a la presente solicitud copia de cualquiera de los siguientes documentos: factura, el contrato de fletamento, título de propiedad, o bien del certificado de registro otorgado por la autoridad competente/The boats ownership should be proved by annexing to this application form any of the following documents: invoice, transport contract, ownership's title or the registry certificate granted by the competent authority.

Deberá anexar copia de la siguiente documentación/A copy of the following documents should be attached:

- I. Las características técnicas de las mercancías antes descritas/The technical characteristics of the above mentioned merchandise are indicated;
- II. Acta constitutiva en la que se establezca dentro del objeto social de la empresa, que se dedicará a la prestación de los servicios de exploración o explotación, y/Company's by-laws in which exploration or exploitation should be included at the company's purpose, and
- III. En su caso, el contrato, concesión o autorización correspondiente, para la prestación de los servicios que requieran de dichas mercancías para su cumplimiento/If the case may be, the contract, concession or correspondant authorization which demonstrates that with the above mentioned merchandise, the services will be rendered.