

SECRETARIAT OF FINANCE AND PUBLIC CREDIT ICO

ANNEX 24 TO THE GENERAL FOREIGN TRADE REGULATIONS FOR 2022

Automated inventory control system.

- I. Minimum information to be contained in the automated inventory control system referred to in rule 4.3.1.

The automated inventory control system in accordance with this Section shall allow at least:

1. To fully comply with the provisions established in the Law, its Regulations and the RGCE regarding inventory control of temporarily imported goods.
2. To have an instrument for verifying the return of temporarily imported goods and control of goods pending return.
3. Generate reports that allow compliance with the information requirements established in the customs provisions and those of the authority itself.

The system shall consist of at least the following catalogs and modules:

A. CATALOGS.

1. General Taxpayer Data.
2. Materials.
3. Products.

B. CUSTOMS MODULE.

1. Customs information module for entries (temporary imports).
2. Information module on Materials Used.
3. Outgoing customs information module (returns, destructions, donations, regime changes, etc.).
4. Fixed Assets Module.

C. REPORTING MODULE:

1. Temporary Import Goods Entry Report.
2. Temporary Import Goods Exit Report.
3. Temporary Import Goods Balance Report.
4. Report of Materials Used.

The minimum information to be contained in the catalogs and modules is described below:

A. CATALOGS:

1. **General data of the taxpayer.** It should be indicated:
 - 1.1. Denomination or corporate name.
 - 1.2. RFC code.
 - 1.3. IMMEX Program Number issued by the SE.
 - 1.4. Tax address and, if applicable, the address(es) of the industrial plant(s) and warehouse(s) (street, number, zip code, neighborhood and state).The data indicated in items 1.1. and 1.2. shall appear in each and every report.
2. **Materials.** The materials catalog identifies each material used in the production of the export goods covered by the program and shall indicate:
 - 2.1. Tariff fraction: the one that corresponds to the merchandise in accordance with the TIGIE.
 - 2.2. Description of the material: commercial description of the material.

2.3. TIGIE unit of measure: the unit of measure that corresponds in accordance with the TIGIE.

3. **Products.** The catalog of finished products that identifies each commodity covered by the program.

3.1. Tariff fraction: the one that corresponds to the merchandise in accordance with the TIGIE.

3.2. Product description: commercial description of the product.

3.3. TIGIE unit of measure: the unit of measure that corresponds in accordance with the TIGIE.

B. CUSTOMS MODULE:

1. **Customs information module for entries (temporary imports).** This module shall include at least the following information:

1.1. Pedimento number (customs code/clearance section, patent and document number).

1.2. Pedimento code.

1.3. Date of entry declared in the customs declaration.

2. **Information module on Materials Used.**

This module shall contain the information of the process that is the object of the program and shall allow relating the quantities of the processed product with the actual consumption of components used in its production, for a specific period; as well as the quantities of shrinkage and waste resulting from the production process. For such purposes, actual consumption shall be understood as the temporarily imported goods referred to in Article 108, Section I of the Law, which are used in the process of elaboration, transformation, repair, manufacture, assembly or remanufacture of the goods subject to an IMMEX Program, determined for a specific period in accordance with the control systems that each company has established.

The above may be determined in terms of the TIGIE unit of measure or the commercial unit of measure declared in the customs declaration.

For disassembly operations, the data related to the temporary importation of the disassembled merchandise and of the merchandise obtained in the disassembly process, in addition to those mentioned in numeral 1 of this item, are the following:

2.1. Identification number or code: indicate the internal number or code that the company assigns to the merchandise resulting from the disassembly process and identifies it with the temporary import customs declaration that corresponds to the merchandise being disassembled.

2.2. Description: provide the commercial description of the merchandise resulting from the disassembly process, identified with a number or code, in accordance with the previous numeral.

2.3. Unit of measure: the unit of commercialization corresponding to the merchandise described in the previous numeral.

2.4. Quantity of goods: that which corresponds according to the unit of measurement indicated in the previous numeral.

The parts recovered from the disassembly process shall be recorded as indicated in the preceding paragraph and may be returned or used in production or repair processes as inputs; the remaining parts shall be considered as waste.

3. **Outgoing customs information module (returns, donations, destructions, regime changes, etc.)** This module must include at least the following information:

3.1 Pedimento number (customs code/clearance section, patent and document number).

3.2. Date of the request.**3.3. Pedimento code.**

In this module, the quantity of each good determined or calculated in accordance with item 2 of this section must be automatically unloaded (discounted), using the PEPS inventory control method for such purposes, unloading said goods from the customs declaration that covers the oldest temporary import that contains the goods to be unloaded, considering the following:

- a) If the total quantity of each determined good is less than the balance of such good contained in the customs declaration that covers the temporary import, the total quantity of the good will be unloaded.
- b) If the total quantity of each determined good is greater than the balance of said good contained in the customs declaration that covers the temporary import, the balance of the good contained in that customs declaration will be unloaded and the difference will be unloaded from the next customs declaration that covers the temporary import that corresponds in chronological order.

Likewise, it must unload the waste at the time of donation, destruction, transfer, change of regime or return, using for such purposes the PEPS inventory control method, unloading said merchandise from the customs declaration that covers the oldest temporary import that contains the merchandise to be unloaded, using the same unloading procedure indicated in the preceding paragraph.

In the case of repair processes, the actual consumption per month must be downloaded using the PEPS inventory control method, to identify the pedimentos that cover the temporary import.

Certified companies that have the authorization referred to in rule 7.1.4. that manufacture goods of the electrical, electronic, auto parts, automotive, or aeronautical sector, for purposes of the discharges pursuant to the preceding paragraphs, may choose to automatically discharge (deduct) the value per tariff item that corresponds to the merchandise determined or calculated pursuant to item 2 of this section, using for such purposes the PEPS method, discharging such value from the oldest temporary import customs declaration that contains values pending discharge of the tariff item in question.

The certified companies of the auto parts industry that receive the certificates of transfer of goods from the companies of the automotive terminal or manufacturing industry of motor vehicles under the terms of rules 4.3.13, 4.3.17. and others related to the RGCE, that choose to apply the provisions of rule 7.3.1., section V, shall register the number and date of the tax receipt issued in terms of rule 4.3.11., to the person to whom the parts and components or inputs were sold.

4. **Fixed Assets Module.** Through this module the customs information of imports, exports, returns, transfers, donations, destructions and changes of regime of fixed assets must be indicated, as appropriate, and must include at least the following information:

- 4.1. Description of the merchandise: provide a description of the merchandise including the make and model, in the case of machinery and equipment. In the case of spare parts, tools, instruments and molds, it will not be necessary to provide this information.
- 4.2. Pedimento number (customs code/clearance section, patent and document number).
- 4.3. Date of the pedimento.
- 4.4. Pedimento code.

C. REPORTING MODULE:

This module shall allow the issuance of reports that prove compliance with customs obligations.

The minimum reports to be issued by this module are:

1. **Report on the Entry of Temporary Import Goods.** This report shall show the information referred to in item B, numeral 1 of this Section.
2. **Temporary Import Goods Exit Report.** This report shall show the information referred to in item B, number 3 of this Section.
3. **Report of Balances of Temporary Imported Goods.** Which shall contain the balances by tariff fraction of the temporarily imported material.
4. **Report of materials used.** This report shall show the quantity of materials used in production per specific period.

II. SECIIT referred to in rule 7.1.4., Section D, paragraph VII.

The SECIIT must receive electronically, within a period not to exceed 24 hours, the information indicated in this Section, which must be obtained electronically from the corporate system, and the remaining information must be received no later than the time of payment of the corresponding customs declaration. Likewise, online access to the customs authority shall be allowed, ensuring compliance with the following objectives:

1. To fully comply with the provisions established in the Law, its Regulations and the RGCE, regarding inventory control of temporarily imported goods.
2. To have an instrument for verifying the return of temporarily imported goods and control of goods pending return.
3. Generate reports that allow compliance with the information requirements established in the customs provisions and those of the authority itself.

The system shall consist of at least the following catalogs and modules:

A. CATALOGS.

1. General Taxpayer Data.
2. Materials.
3. Products.
4. Suppliers.
5. Clients.
6. Submanufacturing or Submaquila.
7. Customs brokers, customs agencies and/or customs agents.
8. Fixed Assets.

B. INTERFACE MODULE.

1. Input Interface Module (Temporary Imports).
2. Output Interface Module (Returns, Destructions, Donations, Regime Changes, etc.).
3. Manufacturing Movements and Adjustments Interface Module.

C. CUSTOMS MODULE.

1. Customs Information Module for Entries (Temporary Imports)
2. Customs information module for Outputs (Returns, Destructions, Donations, Regime Changes, etc.).
3. Fixed Assets Module.

D. PROCESS MODULE.

1. Input Processing Module.
2. Output Processing Module.
3. Manufacturing Movements and Adjustments Process Module.
4. Discharge Processing Module.

E. REPORTING MODULE:

1. Temporary Import Goods Entry Report.

2. Temporary Import Goods Exit Report.
3. Temporary Import Merchandise Balance Report.
4. Materials Discharge Report.
5. Adjustment Report.

The minimum information to be contained in the catalogs and modules is described below:

A. CATALOGS:

1. **General data of the taxpayer.** It should be indicated:

- 1.1. Denomination or corporate name.
- 1.2. RFC code.
- 1.3. IMMEX Program Number issued by the SE.
- 1.4. Tax domicile and, if applicable, the domicile(s) of the industrial plant(s) and warehouse(s).
(s) (street, number, zip code, neighborhood and state).

The data indicated in items 1.1. and 1.2. shall appear in each and every one of the reports of this Annex.

2. **Materials.** The materials catalog identifies each material used in the production of the export goods registered in the corporate system and shall indicate:
 - 2.1. Part number or identification code: indicate the part number or internal identification code assigned to the material by the company.
 - 2.2. Description of the material: commercial description of the material.
 - 2.3. Tariff fraction: the one that corresponds to the merchandise in accordance with the TIGIE.
 - 2.4. Marketing unit of measure: the marketing unit of measure contained in the manufacturing system.
 - 2.5. TIGIE unit of measure: the unit of measure that corresponds in accordance with the TIGIE.
 - 2.6. Type of material: identify for each material used in the production of the export goods, whether it corresponds to:
 - 2.6.1. Direct Material including raw materials, parts and components.
 - 2.6.2. Indirect material, which includes consumables used in the production process and recorded in the corporate inventory control.

The data indicated in items 2.1. and 2.4. must be obtained electronically from the corporate system, and therefore cannot be modified within SECIIT.

3. **Products.** The catalog of finished products that identifies each merchandise registered in the corporate system.
 - 3.1. Part number or identification code: indicate the part number or internal identification code that the company assigns to the product and identifies it for the purposes of this Annex.
 - 3.2. Product description: commercial description of the product.
 - 3.3. Tariff fraction: the one that corresponds to the merchandise in accordance with the TIGIE.
 - 3.4. Marketing unit of measure: the marketing unit of measure contained in the manufacturing system.
 - 3.5. TIGIE unit of measure: the unit of measure that corresponds in accordance with the TIGIE.

The data indicated in items 3.1. and 3.4. must be obtained electronically from the corporate system; therefore, they cannot be modified within SECIIT.

4. **Suppliers.** The catalog shall contain the suppliers related to the supply of goods and at least the following data shall be indicated:

- 4.1. Identification number or key assigned by the company.
- 4.2. Name, denomination or company name.
- 4.3. Whether domestic or foreign.
- 4.4. If it is national, indicate the registration or authorization number that corresponds to:
 - 4.4.1. IMMEX Program;
 - 4.4.2. Strategic Bonded Warehouse.
- 4.5. In the case of foreigners, the tax identification code, in the case of nationals, the RFC code or, if applicable, the CURP.
- 4.6. Tax address (street, number, zip code, neighborhood, state and country).

The data indicated in items 4.1. and 4.2. must be obtained electronically from the corporate system, and therefore may not be modified within SECIIT. Inactive records in SECIIT's supplier catalog must remain in said catalog for five years from the date of deregistration.

5. **Customers.** The catalog shall contain at least the following customer data:

- 5.1. Identification number or key assigned by the company.
- 5.2. Name, denomination or company name.
- 5.3. In the case of foreigners, the tax identification code, in the case of nationals, the RFC code or, if applicable, the CURP.
- 5.4. If national, indicate the registration or authorization number that corresponds to:
 - 5.4.1. IMMEX Program;
 - 5.4.2. ECEX;
 - 5.4.3. Company in the automotive terminal or vehicle manufacturing industry;
 - 5.4.4. Strategic Bonded Warehouse.
- 5.5. Tax address (street, number, zip code, neighborhood, state and country).

The data indicated in items 5.1. and 5.2. must be obtained electronically from the corporate system, and therefore may not be modified within SECIIT. Inactive records in SECIIT's customer catalog must remain in said catalog for five years from the date of cancellation.

6. **Submanufacturing or Submaquila.** The data of the individuals or legal entities registered to carry out complementary industrial processes must be indicated:

- 6.1. Identification number or key assigned by the company.
- 6.2. Name, denomination or company name.
- 6.3. ES authorization number and date.
- 6.4. Address where the Submanufacturing or Submaquila service will be performed.

Inactive records in the SECIIT submanufacturing or submaquila catalog must remain in the SECIIT catalog for five years from the date of deregistration.

7. **Customs brokers and/or agents, if applicable, customs agencies.** It must be indicated:

- 7.1. Customs broker patent number, customs agency authorization number or customs agent authorization number.
- 7.2. Name of the customs broker, customs agency or customs agent.
- 7.3. RFC and CURP.

7.4. In the case of customs agents, customs agencies, name, denomination or company name and fiscal domicile (street, number, zip code, neighborhood and state).

Inactive entries in the SECIIT catalog of customs agents or customs brokers must remain in said catalog for five years from the date of deregistration.

8. **Fixed assets.** This catalog identifies each fixed asset temporarily imported, in accordance with the provisions of Article 108, Section III of the Law, and must indicate at least the following:

8.1. Purchase order: number of the purchase order corresponding to the merchandise.

8.2. Description of the merchandise: the description must be related to the description of the merchandise contained in the invoice, as well as to the corresponding description in accordance with the TIGIE.

8.3. Make, model or serial number: indicate the corresponding data, in accordance with the provisions of Article 36-A, Section I, second paragraph of the Law.

8.4. Tariff fraction: the one that corresponds to the merchandise in accordance with the TIGIE.

The information indicated in paragraph 8.1. must be obtained electronically from the corporate system, and therefore it cannot be modified within SECIIT.

B. INTERFACE MODULE:

1. **Input Interface Module (Temporary Imports).** Through this module, the entry of materials registered in the company's corporate system must be received electronically in SECIIT and must include at least the following information:

1.1. Part number.

1.2. Quantity.

1.3. Marketing unit of measure.

1.4. Amount in dollars.

1.5. Date of receipt of goods.

1.6. Supplier identification number.

1.7. Commercial invoice number or receipt control.

1.8. Purchase order.

1.9. Identifier of the corporate system that generated the entry.

The data indicated in this section must be obtained electronically from the corporate system, and therefore cannot be modified within SECIIT, except for the amount in dollars in the case of virtual operations.

2. **Outputs Interface Module (Returns, Donations, Destructions, Regime Changes, etc.)** Through this module the output of materials and products registered in the company's corporate system must be received electronically in SECIIT and must include at least the following information:

2.1. Part number.

2.2. Quantity.

2.3. Marketing unit of measure.

2.4. Amount in dollars.

2.5. Transaction date of the deregistration from the corporate system.

2.6. Customer identification number.

2.7. Commercial invoice or shipment control number.

2.8. Sales order/customer.

2.9. Identifier of the corporate system that generated the output.

The data indicated in this section must be obtained electronically from the corporate system, and therefore cannot be modified within SECIIT, except for the amount in dollars in the case of virtual operations.

3. Manufacturing Movements and Adjustments interface module. Through this module, the inputs, outputs, adjustments and inventories registered in the company's corporate system must be received electronically in SECIIT and must include at least the following information:

3.1. Manufacturing Movements

3.1.1. Consolidated transactions of the corporate system.

3.1.2. Actual consumption: the temporarily imported goods referred to in Article 108, Section I of the Law, which are used in the process of elaboration, transformation, repair, manufacture, assembly or remanufacture of the goods subject to an IMMEX Program, determined for a specific period in accordance with the control systems established by each company.

3.2. Settings

3.2.1. Shortages and overages.

3.2.2. Shrinkage.

For disassembly operations, through this module the data of the goods actually obtained in the disassembly process and registered in the company's corporate system must also be received electronically in SECIIT and must include at least the following information.

- a) Identification number or key: indicate the internal number or key assigned by the company to the goods resulting from the disassembly process.
- b) Description: provide the commercial description of the goods resulting from the disassembly process.
- c) Unit of measure: the unit of commercialization corresponding to the merchandise described in the previous numeral.
- d) Quantity of goods: that which corresponds according to the unit of measurement indicated in the previous numeral.
- e) Unit value in dollars.
- f) Total amount in dollars.
- g) Date of recovery of the merchandise.
- h) Corporate system identifier.

Goods for future recovery derived from initial disassembly processes may be recorded and quantified in accordance with the previous paragraph and stored for future disassembly processes in order to obtain recovered parts.

The parts recovered from the disassembly processes shall be registered in the SECIIT materials catalog as indicated in the second paragraph of this Section and may be returned or used as inputs for production or repair processes.

The remainder of the disassembly processes from which it is no longer possible to recover parts shall be considered waste.

C. CUSTOMS MODULE:

1. Customs information module for entries (Temporary Imports). Through this module, the customs information of temporary imports transferred from the pedimento processing module must be received electronically in SECIIT and must include at least the following information:

1.1. Pedimento number (customs code/clearance section, patent and document number).

- 1.2. Pedimento code.
- 1.3. Date of entry declared in the pedimento.
- 1.4. Country of origin of the goods.
- 1.5. Import tax rate applicable to the merchandise, indicating the type of rate applicable:
 - 1.5.1. General TIGIE rate.
 - 1.5.2. Preferential rate under a free trade agreement signed by Mexico, indicating the respective treaty or agreement.
 - 1.5.3. Rate provided for in the PROSECs;
 - 1.5.4. Applicable rate pursuant to Rule 8a.
- 1.6. Commercial invoice.
- 1.7. In the case of consolidated pedimentos under the terms of rule 7.3.3, section IX, paragraph b), the following data must be recorded for each consignment:
 - 1.7.1. "Electronic import and export notice" according to the format published in the RGCE.
 - 1.7.2. Date of crossing of the "Electronic import and export notice".

This module shall not allow the modification of the minimum information required, which is obtained from the corporate system in accordance with item B, paragraph 1 of this Section.

1.1., 1.2., 1.3. and 1.7. must be received electronically in SECIIT within 24 hours after such information is generated.

2. **Customs information module for Departures (Returns, Donations, Destructions, Regime Changes, etc.)** Through this module, the customs information on returns, transfers, donations, destructions, etc. must be received electronically in SECIIT. changes in the regime of the materials or products, as applicable, transferred from the module for the preparation of pedimentos and must include at least the following information:
 - 2.1. Pedimento number (customs code/clearance section, patent and document number).
 - 2.2. Date of the pedimento.
 - 2.3. Pedimento code.
 - 2.4. Country of destination of the goods.
 - 2.5. Data on the goods in accordance with the catalog of materials referred to in item A, number 2 of this Section, in the case of materials and number 3 in the case of products, depending on whether the materials or products are exported, returned, transferred, donated, destroyed and/or change of regime.
 - 2.6. Air waybill or bill of lading when applicable.
 - 2.7. Commercial invoice, when applicable.
 - 2.8. In the case of consolidated pedimentos under the terms of rule 7.3.3, section IX, paragraph b), the following data must be recorded for each consignment:
 - 2.8.1. "Electronic import and export notice" according to the format published in the RGCE.
 - 2.8.2. Date of crossing of the "Electronic import and export notice".
3. **Fixed Assets Module.** Through this module, customs information on imports, exports, returns, transfers, donations, destructions and changes of regime of fixed assets, as applicable, must be received electronically in SECIIT,

transferred from the pedimento processing module and must include at least the following information:

- 3.1. Pedimento number (customs code/clearance section, patent and document number).
- 3.2. Date of the pedimento.
- 3.3. Pedimento code.
- 3.4. Country of origin of the goods.
- 3.5. Data on the merchandise in accordance with the asset catalog referred to in item A, paragraph 8 of this Section.
- 3.6. Import tax rate applicable to the merchandise, indicating the type of rate applicable:
 - 3.6.1. General TIGIE rate.
 - 3.6.2. Preferential rate under a free trade agreement signed by Mexico, indicating the respective treaty or agreement;
 - 3.6.3. Rate provided for in the PROSECs;
 - 3.6.4. Applicable rate pursuant to Rule 8a.
- 3.7. Air waybill or bill of lading.
- 3.8. Commercial invoice or CDFI.
- 3.9. In the case of consolidated customs declarations under the terms of rule 7.3.3, section IX, paragraph b), the following data must be recorded for each consignment:
 - 3.9.1. "Electronic import and export notice" according to the format published in the RGCE.
 - 3.9.2. Date of crossing of the "Electronic import and export notice" in the case of imports.

In the case of rectifications to the customs declarations that cover the operations of this module, the data of the customs declaration that covers the rectification must be indicated.

D. PROCESS MODULE.

This module will allow carrying out the necessary processes to integrate the information of the Interface Modules with the information of the Customs Module. Likewise, through the download process, it will allow reconciling the inventory of the corporate system reflected in the Manufacturing Movements and Adjustments Module against the inventory contained in the SECIIT system, thus ensuring the integrity of the information.

Processes to be performed by the system:

1. **Entry Processing Module:** entries received from the corporate system shall be registered daily through the Interfaces Module and shall be complemented with customs information from the Customs Module.
2. **Outputs Processing Module:** the outputs received from the corporate system shall be registered daily through the Interfaces Module and shall be complemented with the customs information from the Customs Module.
3. **Manufacturing Movements and Adjustments Process Module:**
 - 3.1. This module will receive from the corporate system the beginning and ending inventory quantities for a specific period for each input, output, or adjustment material. The quantities shall be determined in the unit of measure according to item A, paragraph 2.4. of this Section.
 - 3.2. This module will receive from the corporate system the quantities of each product manufactured and of each material used in the production of the same for a specific period, which will allow relating each product indicated in inventories with the customs declaration.

The amounts shall be determined in the unit of measurement in accordance with item A, number 2.4. of this Section. The amounts shall be determined in the unit of measurement in accordance with item A, paragraph 2.4. of this Section.

- 3.3.** This module shall reconcile the information contained in the Manufacturing Movements and Adjustments Module referred to in item B, paragraph 3 of this Section, generated by the corporate system for a specific period, and shall make the comparison with the customs information recorded in SECIIT.
- 4. Discharge Process Module:** The system shall carry out the necessary processes to determine the quantity of goods incorporated in the export products and identify the pedimentos that cover the temporary import, which shall be affected with the returns, transfers, changes of regime and what corresponds to shrinkage and waste.
- 4.1.** Discharge (deduct) the quantity of each good determined in accordance with item B, section 3.1.2. of this Section, automatically, using for such purposes the PEPS inventory control method, by discharging such goods from the pedimento that covers the oldest temporary import that contains the goods to be discharged at part number level, considering the following:
- In the case of materials recovered from disassembly processes, the actual consumption per period shall be downloaded by recovered part number for future processes of further disassembly, from the customs declaration that covers the oldest temporary import that contains the merchandise from which the recovered parts were obtained.
- 4.1.1.** If the total quantity of each good determined in accordance with item B, numeral B, paragraph 3.1.2. of this Section, is less than the balance of such merchandise contained in the customs declaration covering the temporary importation, the total quantity of the merchandise shall be unloaded.
- 4.1.2.** If the total quantity of each good determined in accordance with item B, section 3.1.2. of this Section is greater than the balance of such good contained in the customs declaration that covers the temporary import, the balance of the good contained in such customs declaration shall be discharged and the difference shall be discharged from the next customs declaration that covers the temporary import that corresponds in chronological order.
- 4.2.** To unload waste at the time of donation, destruction, transfer, change of regime or return, using for such purposes the PEPS inventory control method, unloading said merchandise from the customs declaration that covers the oldest temporary import that contains the merchandise to be unloaded at part number level, using the same unloading procedure indicated in the previous numeral.
- 4.3.** Discharge of fixed assets temporarily imported at the time of their return, transfer, change of regime or donation.
- 4.4.** The companies may choose to perform the discharge by value, automatically deducting the value corresponding to the merchandise determined or calculated in accordance with the preceding paragraphs, by discharging said value from the oldest temporary import customs declaration that contains values pending discharge at the tariff item or customs declaration level.

The system must carry out the necessary processes to relate the total value of the goods incorporated in the export products with the temporary import pedimentos that must be affected, so that the customs information on entries, exits and adjustments must indicate the corresponding value.

When companies choose to make the discharges at the pedimento level, the balance in the import pedimentos will be interpreted as corresponding to the merchandise with the higher tariff rate contained in the pedimento.

E. REPORTING MODULE:

This module shall allow the issuance of reports that verify compliance with customs obligations, as well as the integrity of the information provided by the corporate system to SECIIT.

The minimum reports to be issued by this module are:

1. Temporary Import Goods Entry Report.
2. Temporary Import Goods Exit Report.
3. Temporary Import Goods Balance Report.
4. Materials Discharge Report.
5. Adjustment Report.

In the event that the company makes its discharges by value, in accordance with the option provided for in numeral

4.4. of the Discharge Processing Module, the reports referred to in this Section shall be issued by value.

Sincerely yours,

Mexico City, December 17, 2021 - Head of the Tax Administration Service, **Raquel Buenrostro Sánchez** - Rubric.