

Import/export of hydrocarbons outside authorized customhouses

Energy and Tax - June 22th, 2021

On June 11, 2021, the seventh resolution of amendments to the General Foreign Trade Rules for 2020 was published in the Official Gazette of the Federation, whereby, among other things, the rule 2.4.1. of the General Foreign Trade Rules (the "Rule"), was amended.

Prior to the June 11, 2021, amendments, the Rule allowed any legal entity to request and obtain an authorization to import/export any merchandise outside an authorized customhouse. The Rule also allowed extensions on said permits.

However, the amended Rule establishes that such authorization may only be requested and obtained, in the case of hydrocarbons, fuels, petroleum products, petrochemicals and biofuels, by state-owned productive companies, such as PEMEX.

The amended Rule is not applicable to the import/export of hydrocarbons through pipelines, which are governed by a different set of rules that, to this date, remain unchanged.

It is worth mentioning that the seventh resolution of amendments to the General Foreign Trade Rules states that the requests to obtain an authorization for the import/export of hydrocarbons outside an authorized customhouse will be resolved in accordance with the modified Rule, even if said requests were filed before the amended Rule entered into force.

The amendments to the Rule came into force on June 14, 2021.

It is important to assess, on a case-by-case basis, the specifics of each company to determine if it is affected by the amended Rule, since we consider that it contravenes multiple Constitutional rights and may be challenged through an amparo lawsuit, among other remedies.

For further information, do not hesitate to contact our qualified personnel in this matter.

Contact us:

Nora Morales

Partner | nmorales@macf.com.mx
Tax - Legal

Enrique Ramírez

Partner | eramirez@macf.com.mx
Tax - Legal

Horacio de Uriarte

Partner | hdeuriarte@macf.com.mx
Energy

+52 (55) 5201 7400

For more information, visit:

www.macf.com.mx

