

Alert | International Trade



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Mexico Increases Textile Sector Tariffs and Amends IMMEX Decree

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On Dec. 19, 2024, the “Decree modifying the tariff on the General Import and Export Tax Law and the Decree for the Promotion of the Manufacturing, Maquila and Export Services Industry” (Decree) published in the Official Gazette of the Federation, through which the Mexican government seeks to establish two measures protecting domestic textile production.

Tariff Increases

Through the Decree, the Mexican government made temporary changes in the tariffs on several items included in the General Import and Export Tax Law, which will be effective until April 23, 2026. Such adjustments, which cover 155 items, correspond to the following chapters:

- 15% Tariff
 - Chapter 52 (cotton)
 - Chapter 55 (synthetic or artificial staple fibers)
 - Chapter 58 (special woven fabrics, textile fabrics, lace, tapestries, trimmings, and embroidery)
 - Chapter 60 (knitted fabrics)

- 35% Tariff
 - Chapter 61 (articles of apparel and clothing accessories, knitted or crocheted)
 - Chapter 62 (articles of apparel and clothing accessories, not knitted or crocheted)
 - Chapter 63 (other made-up textile articles, sets, worn clothing, worn textile articles, and rags)
 - Tariff item number 9404.40.01 (footmuffs, quilts, comforters, and blankets)

These tariffs apply only to products originating in countries with which Mexico does not have free trade agreements.

Modifications to the IMMEX Program

The Dec. 19 Decree also changes the IMMEX Decree, adding new restrictions to Annex I, which lists “Goods that cannot be temporarily imported under the IMMEX program.” The IMMEX (Manufacturing, Maquiladora, and Export Services Industry Program) program is designed to promote the development of companies engaged in manufacturing and assembly activities for export purposes in Mexico. The changes to the Annex I affect several items under chapters 61, 62, and 63 of the General Import and Export Tax Law, with some exceptions. The government has also added other subheadings from this law to the restricted list.

Conclusion

The increase in tariffs on specific fractions of the textile industry, along with the addition of more restricted tariff items under the IMMEX program, could impact both importers and companies operating under IMMEX. Importers may face higher costs due to increased duties, which could affect their profit margins and competitiveness in the market. Similarly, IMMEX program participants might experience disruptions in their supply chains and increased operational costs, limiting their ability to efficiently import and export goods. These changes highlight the need for careful consideration of the potential consequences on trade and business operations.

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