*(UNOFFICAL TRANSLATION)*

 **Official Gazette of the Federation: 16/05/2022**

**Decree that exempts the payment of import taxes on the goods indicated.**

**In the margin a seal with the National Shield, which says: United Mexican States.- Presidency of the Republic.**

ANDRÉS MANUEL LÓPEZ OBRADOR, President of the United Mexican States, in exercise of the powers conferred on me by articles 89, section I, and 131 of the Political Constitution of the United Mexican States; and based on articles 4, section I, and 12 of the Foreign Trade Law, 31 and 34 of the Organic Law of the Federal Public Administration, and

**CONSIDERING**

That article 25, first paragraph of the Political Constitution of the United Mexican States establishes that the State is responsible for guiding national development to ensure that it is integral and sustainable; strengthen the sovereignty of the Nation and its democratic regime and that, through competitiveness, the promotion of economic growth and employment and a fairer distribution of income and wealth, the full exercise of freedom and dignity of individuals, groups and social classes will be allowed;

That article 131, second paragraph, of the Political Constitution of the United Mexican States confers on the President of the Republic the extraordinary power to increase, decrease or eliminate the export and import tariff quotas issued by the Congress of the Union and to create others; as well as to restrict and prohibit imports, exports and the transit of products, articles and effects, when it deems it urgent, in order to regulate foreign trade, the country's economy, the stability of national production or to carry out any other purpose, for the benefit of the country;

That on July 12, 2019, the National Development Plan 2019-2024 was published in the Official Gazette of the Federation (DOF), which provides in its General Axis III. Economy, "Promote economic reactivation, the internal market and employment", for which one of the central tasks of the current administration is to establish a salary recovery policy, which cannot be separated from purchasing power, since in a scenario of high inflation, wage recovery is limited by price increases;

That on July 1, 2020, the Law on General Import and Export Taxes was published in the DOF, which establishes the tariff rate applicable to the import and export of goods in national territory, modified by Decrees published in the DOF on December 24, 2020, February 22, 2021, July 16, 2021, October 22, 2021, November 18 and 22, 2021;

That the National Institute of Statistics, Geography and Informatics (INEGI) reported that, for the first fortnight of April 2022, annual inflation in Mexico stood at a rate of 7.72%, with a growth of 0.16%, compared to the previous fortnight (1). On the other hand, the general minimum wage for 2022 was set at 172.87 pesos per day, equivalent to a growth of 22%, compared to the previous year, which, although it helps to recover purchasing power its effect was limited by the inflationary scenario;

That on May 4, 2022, the Federal Executive, through the Ministry of Finance and Public Credit, announced the Package Against Inflation and Famine, through which the Federal Government, with the purpose of reducing inflation and the fall in the consumption of Mexican households, through various measures, among which is exempting 21 products from the basic basket and 6 strategic inputs from import taxes;

That in order to counteract the effects on prices derived from the inflationary trend, it is necessary and urgent to temporarily exempt the payment of import taxes for products classified in 66 tariff items that are part of the basic basket and the following products: corn oil, rice, tuna, pork, chicken, beef, onion, jalapeño pepper, beans, corn flour, wheat flour, egg, toilet soap, tomato, milk, lemon, white corn, apple, orange, box bread, potato, pasta for soup, sardine, sorghum, wheat and carrot;

That it is also necessary and urgent to temporarily exempt the payment of import taxes for products classified in 6 tariff items that are part of the consumption of Mexican families: live animals of the bovine, porcine, ovine or caprine species, roosters and chickens;

That the establishment of the measures provided in this Decree does not relieve importers of the obligation to comply with all regulations and non-tariff restrictions on merchandise, as well as with the quality and efficiency characteristics necessary to protect life and safety of all people, particularly those applicable in the phytosanitary and zoosanitary field, and

That the tariff measures referred to in this Decree are applicable based on the opinions of the Foreign Trade Commission in accordance with the provisions of the Foreign Trade Law, for which I have seen fit to issue the following

**DECREE**

**First article.** The tariffs of the tariff fractions of the Rate of the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on July 1, 2020 and its subsequent modifications, are modified, only with regard to the importation of goods in accordance with the following:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CODE** | **DESCRIPTION** | **UNIT** | **FEE** | **LIMIT** |
| **(TARIFF)** |
| **IMP** | **EXP** |
| **02.01** | **Meat of animals of the bovine species, fresh or refrigerated.** |   |   |   |   |
| 0201.10.01 | Carcasses and half-carcasses. | Kg | Ex | Ex |   |
| 0201.20.99 | Other cuts (pieces) without bone. | Kg | Ex | Ex |   |
| 0201.30.01 | Boneless. | Kg | Ex | Ex |   |
| **02.04** | **Meat of animals of the ovine or caprine species, fresh, chilled or frozen.** |   |   |   |   |
| 0202.10.01 | Carcasses and half-carcasses. | Kg | Ex | Ex |   |
| **02.02** | **Meat of bovine animals, frozen.** |   |   |   |   |
| 0202.20.99 | Other cuts (pieces) without bone. | Kg | Ex | Ex |   |
| 0202.30.01 | Boneless. | Kg | Ex | Ex |   |
| **02.03** | **Meat from animals of the porcine species, fresh, chilled or frozen.** |   |   |   |   |
| 0203.11.01 | Carcasses and half-carcasses. | Kg | Ex | Ex |   |
| 0203.12.01 | Legs, shoulders, and their pieces, without bone. | Kg | Ex | Ex |   |
| 0203.19.99 | Others. | Kg | Ex | Ex |   |
| 0203.21.01 | Carcasses and half-carcasses. | Kg | Ex | Ex |   |
| 0203.22.01 | Legs, shoulders, and their pieces, without bone. | Kg | Ex | Ex |   |
| 0203.29.99 | Others. | Kg | Ex | Ex |   |
| **02.07** | **Meat and edible offal, of poultry of heading 01.05, fresh, chilled or frozen.** |   |   |   |   |
| 0207.11.01 | Uncut, fresh or chilled. | Kg | Ex | Ex |   |
| 0207.12.01 | Uncut, frozen. | Kg | Ex | Ex |   |
| 0207.13.04 | Chunks and offal, fresh or chilled. | Kg | Ex | Ex |   |
| 0207.14.99 | Others. | Kg | Ex | Ex |   |
| **03.02** | **Fresh or chilled fish, except fillets and other fish meat of heading 03.04.** |   |   |   |   |
| 0302.43.01 | Sardines (Sardina pilchardus, Sardinops spp.), sardines (Sardinella spp.) and sprats (Sprattus sprattus). | Kg | Ex | Ex |   |
| **03.03** | **Frozen fish, excluding fillets and other fish meat of heading 03.04.** |   |   |   |   |
| 0303.53.01 | Sardines (Sardina pilchardus, Sardinops spp.), sardines (Sardinella spp.) and sprats (Sprattus sprattus). | Kg | Ex | Ex |   |
| **03.04** | **Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.** |   |   |   |   |
| 0304.87.01 | Tunas (of the genus Thunnus), stripe-bellied skipjack (Euthynnus (Katsuwonus) pelamis). | Kg | Ex | Ex |   |
| **04.01** | **Milk and nata (cream), not concentrated, without added sugar or other sweetener.** |   |   |   |   |
| 0401.10.02 | With a fat content less than or equal to 1% by weight. | L | Ex | Ex |   |
| 0401.20.02 | With a fat content greater than 1% but less than or equal to 6%, by weight. | L | Ex | Ex |   |
| 0401.40.02 | With a fat content greater than 6% but less than or equal to 10%, by weight. | L | Ex | Ex |   |
| 0401.50.02 | With a fat content greater than 10% by weight. | L | Ex | Ex |   |
| **04.02** | **Milk and nata (cream), concentrated or with added sugar or other sweetener.** |   |   |   |   |
| 0402.10.01 | Powdered or pill milk. | Kg | Ex | Ex |   |
| 0402.10.99 | Others. | Kg | Ex | Ex |   |
| 0402.21.01 | Powdered or pill milk. | Kg | Ex | Ex |   |
| 0402.21.99 | Others. | Kg | Ex | Ex |   |
| 0402.29.99 | Others. | Kg | Ex | Ex |   |
| **04.07** | **Bird eggs in shell (shell), fresh, preserved or cooked.** |   |   |   |   |
| 0407.29.01 | For human consumption. | Kg | Ex | Ex |   |
| **07.01** | **Potatoes (potatoes) fresh or chilled.** |   |   |   |   |
| 0701.90.99 | Others. | Kg | Ex | Ex |   |
| **07.02** | **Fresh or chilled tomatoes.** |   |   |   |   |
| 0702.00.03 | Fresh or chilled tomatoes. | Kg | Ex | Ex |   |
| **07.03** | **Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.** |   |   |   |   |
| 0703.10.02 | Onions and shallots. | Kg | Ex | Ex |   |
| **07.06** | **Carrots, turnips, salad beets, salsify, celeriac, radishes, and similar edible roots, fresh or chilled.** |   |   |   |   |
| 0706.10.01 | Carrots and turnips. | Kg | Ex | Ex |   |
| **07.09** | **Other vegetables, fresh or chilled.** |   |   |   |   |
| 0709.60.99 | Others. | Kg | Ex | Ex |   |
| **07.10** | **Vegetables, even if they are cooked in water or steam, frozen.** |   |   |   |   |
| 0710.10.01 | Potatoes (potatoes). | Kg | Ex | Ex |   |
| 0710.80.01 | Onions. | Kg | Ex | Ex |   |
| **07.12** | **Dried vegetables, including cut, sliced, mashed or pulverized, but not further prepared.** |   |   |   |   |
| 0712.20.01 | Onions. | Kg | Ex | Ex |   |
| **07.13** | **Dried shelled pod vegetables, even if peeled or split.** |   |   |   |   |
| 0713.33 | Beans (porotos, alubias, judías, fréjoles) (Phaseolus vulgaris). |   |   |   |   |
| 0713.33.99 | Others. | Kg | Ex | Ex |   |
| **08.05** | **Fresh or dried citrus fruits.** |   |   |   |   |
| 0805.10.01 | Oranges. | Kg | Ex | Ex |   |
| 0805.50.03 | Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia). | Kg | Ex | Ex |   |
| **08.08** | **Apples, pears and quinces, fresh.** |   |   |   |   |
| 0808.10.01 | Apples. | Kg | Ex | Ex |   |
| **08.13** | **Fruits and other fruits, dry, except those of headings 08.01 to 08.06; mixtures of fruits or other dried fruits or nuts of this Chapter.** |   |   |   |   |
| 0813.30.01 | Apples. | Kg | Ex | Ex |   |
| **09.04** | **Pepper of the genus Piper; fruits of the genera Capsicum or Pimenta, dried, crushed or powdered.** |   |   |   |   |
| 0904.21.02 | Dry, without crushing or pulverizing. | Kg | Ex | Ex |   |
| 0904.22.02 | Crushed or powdered. | Kg | Ex | Ex |   |
| **10.01** | **Wheat and meslin (tranquillón).** |   |   |   |   |
| 1001.11.01 | For planting. | Kg | Ex | Ex |   |
| 1001.19.99 | Others. | Kg | Ex | Ex |   |
| 1001.91.99 | Others. | Kg | Ex | Ex |   |
| 1001.99.99 | Others. | Kg | Ex | Ex |   |
| **10.05** | **Corn.** |   |   |   |   |
| 1005.90.04 | White corn (flour). | Kg | Ex | Ex |   |
| **10.06** | **Rice.** |   |   |   |   |
| 1006.10.99 | Others. | Kg | Ex | Ex |   |
| **11.01** | **Wheat or meslin flour (tranquillón).** |   |   |   |   |
| 1101.00.01 | Wheat or meslin flour (tranquillón). | Kg | Ex | Ex |   |
| **11.02** | **Cereal flour, except wheat or meslin (tranquillón).** |   |   |   |   |
| 1102.20.01 | Cornmeal. | Kg | Ex | Ex |   |
| **15.15** | **Other fixed vegetable fats and oils (including jojoba oil), and their fractions, whether or not refined, but not chemically modified.** |   |   |   |   |
| 1515.29.99 | Others. | Kg | Ex | Ex |   |
| **16.04** | **Prepared and preserved fish; caviar and its substitutes prepared with fish roe.** |   |   |   |   |
| 1604.13.02 | Sardines,sardinella and sprats. | Kg | Ex | Ex |   |
| 1604.14.99 | Others. | Kg | Ex | Ex | **Only:** Tuna. |
| 1604.20.03 | Other prepared and preserved fish. | Kg | Ex | Ex | **Only:** Sardines. |
| **19.02** | **Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, noodles, macaroni, tagliatelle, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.** |   |   |   |   |
| 1902.11.01 | Contain egg. | Kg | Ex | Ex |   |
| 1902.19.99 | Others. | Kg | Ex | Ex |   |
| 1902.30.99 | Other pasta. | Kg | Ex | Ex |  |
| **19.05** | **Bakery, pastry or biscuit wares, whether or not containing added cocoa; wafers, empty seals of a kind used for medicaments, sealing wafers, dried pastes of flour, starch, or starch, in sheets, and similar products.** |   |   |   |   |
| 1905.40.01 | Toasted bread and similar toasted products. | Kg | Ex | Ex | **Only:** box bread. |
| 1905.90.99 | Others. | Kg | Ex | Ex | **Only:** box bread. |
| **20.02** | **Tomatoes prepared or preserved (except in vinegar or acetic acid).** |   |   |   |   |
| 2002.10.01 | Whole or diced tomatoes. | Kg | Ex | Ex |   |
| **20.04** | **Other vegetables prepared or preserved (other than by vinegar or acetic acid), frozen, excluding products of heading 20.06.** |   |   |   |   |
| 2004.10.01 | Potatoes (potatoes). | Kg | Ex | Ex |   |
| **20.05** | **Other vegetables prepared or preserved (other than by vinegar or acetic acid), not frozen, except products of heading 20.06.** |   |   |   |   |
| 2005.20.01 | Potatoes (potatoes). | Kg | Ex | Ex |   |
| **34.01** | **Soap; organic surface-active products and preparations used as soap, in bars, breads, pieces or molded or die-cut pieces, even if they contain soap; organic surface-active products and preparations for washing the skin, liquid or cream, put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.** |   |   |   |   |
| 3401.11.01 | Toiletries (including medicinal ones). | Kg | Ex | Ex |   |

**Second Article.** The tariffs of the tariff fractions of the Rate of the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on July 1, 2020 and its subsequent modifications, are modified, only with regard to the importation of goods in accordance with the following:

|  |  |  |  |
| --- | --- | --- | --- |
| **CODE** | **DESCRIPTION** | **UNIT** | **FEE** |
| **(TARIFF)** |
| **IMP** | **EXP** |
| **01.02** | **Live animals of the bovine species.** |   |   |   |
| 0102.29.99 | Others. | Piece | Ex. | Ex. |
| **01.03** | **Live animals of the porcine species.** |   |   |   |
| 0103.91.99 | Others. | Head | Ex. | Ex. |
| 0103.92.99 | Others. | Head | Ex. | Ex. |
| **01.04** | **Live animals of the ovine or caprine species.** |   |   |   |
| 0104.10.99 | Others. | Piece | Ex. | Ex. |
| 0104.20.99 | Others. | Head | Ex. | Ex. |
| **01.05** | **Roosters, hens, ducks, geese, turkeys (gallipavos) and guinea fowl, of domestic species, live.** |   |   |   |
| 0105.11.99 | Others. | Piece | Ex. | Ex. |

**TRANSITORY**

**FIRST.-** First Article of this Decree will enter into force the day after its publication in the Official Gazette of the Federation and will be in force for one year, which may be extended for an equal period.

**SECOND.-** Second Article of this Decree will enter into force the day after the Ministry of Economy communicates, through publication in the Official Gazette of the Federation, that it has the opinion of the Foreign Trade Commission in accordance with the Foreign Trade Law, and will be in force until the same date in which the First article is in force, in terms of the First Transitory of this Decree.

Given at the residence of the Federal Executive Branch, in Mexico City, on May 12, 2022.- **Andrés Manuel López Obrador**.- Signature.- The Minister of Finance and Public Credit, **Rogelio Eduardo Ramírez de la O**.- Signature. - The Minister of Economy, **Tatiana Clouthier Carrillo**.- Signature.

1          <https://www.inegi.org.mx/contenidos/saladeprensa/boletines/2022/inpc_1q/inpc_1q2022_04.pdf>

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