

MEXICO'S UNIFORM REGULATIONS FOR THE INTERPRETATION, APPLICATION AND ADMINISTRATION OF THE NORTH AMERICAN FREE TRADE AGREEMENT.

Pursuant of Article 511 of the North American Free Trade Agreement (NAFTA), the Parties shall establish, and implement through their respective laws or regulations, Uniform Regulations regarding the interpretation, application and administration of Chapter Four, Chapter Five and other matters as may be agreed by the Parties.

The Uniform Regulations have been agreed to by the governments of Canada, United States of America and Mexico. The Uniform Regulations elaborate in detail how NAFTA Parties will interpret, apply and administer the obligations regarding Rules of Origin under Chapter Four, customs procedures under Chapter Five, and national treatment and market access under Chapter Three.

In the case of Mexico, the text of the Uniform Regulations was published and adapted through the Mexico's Uniform Regulations for the Interpretation, Application and Administration of the North American Free Trade Agreement, published in the Official Federal Gazette on September 15th, 1995.

The objective of the Uniform Regulations is to ensure consistent and uniform treatment of, and greater certainty for, importers, exporters and producers in all three countries.

TITLE II: NATIONAL TREATMENT AND MARKET ACCESS SECTION I. TARIFF ELIMINATION

2.- In accordance with these Uniform Regulations, the customs administration on the Party into whose territory an originating good is imported shall determine the applicable preferential tariff treatment, in accordance with rules of origin and other dispositions of the Agreement.

3.- For purposes of Annex 302.2 of the Agreement, each Party may, notwithstanding that the requirements of Article 502 and Rule 25 of these Uniform Regulations have been satisfied, deny the applicable preferential tariff rate of duty set out in that Annex to an originating good imported into its territory, in the following cases:

I. If the claim for preferential tariff treatment for the good is not supported by documentary evidence such as invoices, bills of lading or waybills that indicate the shipping route and all points of shipment and transshipment prior to the importation of the good into its territory.

II. if, where the good is shipped through or transshipped in the territory of a country that is not a Party under NAFTA, the importer of the good does not provide, on the request of that Party's customs administration, a copy of the customs control documents that indicate, to the satisfaction of the customs administration, that the good remained under customs control while in the territory of such country.

TITLE III: CUSTOMS PROCEDURES SECTION I: GENERAL DISPOSITIONS

17.- For purposes of Chapter Five of the Agreement and Title III of these Uniform Regulations, it will be understood that:

I.- The expression "completed" of the certificate of origin means completed, signed and dated.

II.- Any reference to "materials used in the production of the good" or "used in the production of a material which is used in the production of the good", shall include materials incorporated into a good or material, as defined in the Uniform Regulations.

SECTION II: CERTIFICATE OF ORIGIN

19.- The Certificate of Origin referred to in Article 501 (1) of the Agreement, shall be equivalent in substance to the Certificate of Origin set out of in Annex 1 of these Uniform Regulations, which can be reproduced as many times as needed whenever the printed format maintains the characteristics established in the Annex 1.

20.- The Certificate of Origin must be completed legibly and in full by the exporter of the good imported into the territory of a Party under preferential tariff treatment, in accordance with these Uniform Regulations, including any instructions contained in the Certificate of Origin set out in Annex 1 of these Regulations.

21.- For purposes of article 501(2) of the Agreement, the Certificate of Origin will be able to fill in Spanish, English or French. In case that the customs administration request provide the certificate, and it has filled in English or French, the customs administration shall request provide a written translation of the Certificate of Origin in Spanish. This written translation shall be signed by the exporter, importer or the producer of the goods.

22.- For purposes of article 501(3)(b) of the Agreement, where the exporter that is not the producer of the good, the exporter may complete and sign the Certificate of Origin on the basis of:

I.- Its knowledge of whether of the good qualifies as an originating good.

II.- Its reasonable reliance on the producer's written representation that the good qualifies as an originating good.

III.- A completed and signed certificate of the good voluntarily provided by the producer to the exporter.

This Rule, shall not be understood as an obligation to the producer to provide a Certificate of Origin to an exporter.

23.- For purposes of article 501(5) of the Agreement, the customs administration shall accepted a Certificate of Origin for four years after the date on which the certificate was signed, and a single Certificate of Origin may be used for:

I.- A single importation of a good into the territory of a Party.

II.- More than one importation of identical goods into the territory of a Party, occurring within a specific period indicated by the exporter in the Certificate of Origin not exceeding a twelve months period.

24.- For purposes of Article 501(5)(a) of the Agreement and Rule 23 subsection I of these Uniform Regulations, a single Certificate of Origin may be used for :

I.- A single shipment of goods that results in the filing of one or more entries on the importation of the goods into the territory of a Party.

II.- More than one shipment of goods that results in the filing of one entry on the importation of the goods into the territory of a Party.

SECTION III: OBLIGATIONS REGARDING IMPORTATIONS

25.- For purposes of article 502(1) of the Agreement, the importer that claims preferential tariff treatment for an originating good into territory of a Party:

I.- Make a statement in the entry on the importation of the goods that the good qualifies as originating, stating the country of origin, according to Section I of Title II of these Uniform Regulations.

In case that preferential tariff treatment is supported by an Advance Ruling, the importer must indicate its reference number and its emission date.

II.- At the moment of the importation, the importer shall hold a valid Certificate of Origin, except when the Certificate of Origin indicates in the field 4 "various", when a copy of the Certificate is acceptable.

III.- A copy of the Certificate of Origin shall be provided to the customs administration.

IV.- On the request of the customs administration, the importer shall provide the Certificate of Origin, in accordance to article 53 of the Federal Tax Code.

V.- Whenever the importer has knowledge that the Certificate of Origin contains incorrect information, the importer shall make a corrected entry on the importation of a good, paying any duties owing.

The importer shall not be subject to penalties for an incorrect declaration of the origin of goods, whenever a corrected entry on the importation of a good is made and any duties owing are paid, before the customs administration starts, in the exercise of its verification powers conferred, an investigation related to an incorrect declaration.

VI.- In cases established by Decrees that establish the applicable rates of the general tax of import for the originating goods of North America, according to the Agreement, the importer shall provide a copy of the "Sugar Reexport Program" declaration. In these cases, the importer shall maintain records of these declarations and provide a copy at the moment of importation of the goods.

The importer of goods under preferential tariff treatment shall be including to the entry on the importation of the goods a Certificate of Eligibility if applicable, pursuant to Decrees that establish the applicable rates of the general tax of import for the originating goods of North America, according to the Agreement.

26.- For the purposes of Rule 25 subsection VI of these Uniform Regulations, the "Sugar Reexport Program" declaration shall be issued by the exporter of the good in territory of the United States of America, accordance with Annex 1 of these Uniform Regulations in Spanish or English, in any printed format contained in the Annex 1 referred, formats that can be reproduced as many times as needed whenever it contains the same characteristics of design and information, that the established in Annex 1.

27.- For the purposes of article 502(1)(c) of the Agreement and Rule 25 subsection IV of these Uniform Regulations, where the customs administration of the Party into whose territory the good is imported determines that a Certificate of Origin is illegible, defective on its face or has not been completed in accordance with Section II of this Title, the importer shall be granted a period of not less than five working days to provide the customs administration with a copy of the corrected Certificate.

28.- For the purposes of article 502(2)(a) of the agreement, the customs administration shall determine the denial of preferential tariff treatment when the importer does not fulfill any of the requirements established on Chapter V of the Agreement.

29.- Where verifications by a Party, according to article 506 of the Agreement, determine that a good contained in a Certificate of Origin applies to multiple entries on the importation of identical goods based on article 501(5)(b) of the Agreement do not qualify as originating, said Certificate

shall not be used to apply preferential tariff treatment from the day following the notification of the written determination referred on article 506 (9) of the Agreement.

The previous will be applicable without detriment of article 506 of the Agreement and other applicable dispositions of these Uniform Regulations.

30.- In accordance of article 502(3) of the Agreement, when originating goods where imported into national territory without applying preferential tariff treatment of the Agreement, the importer could request duties paid in excess or compensate for future importations within the twelve months following to the importation.

In relation to the previous paragraph, the request of duties paid in excess shall be presented to the Tax Collection Local Administration that corresponds, using the F32 format and its Annex 2, which is part of the Annex 1 of the Resolution that establish general rules applicable to taxes and federal rights, except to the related to foreign trade, following by a copy of entry on the importation and its corrections and the Certificate of Origin. The Tax Collection Local Administration will validate the authenticity of its electronic signature.

SECTION V: OBLIGATIONS REGARDING EXPORTATIONS

33.- For purposes of article 504(1) and (2)of the Agreement, the exporter or producer in its territory that voluntarily provide a copy of certificate of origin to the exporter in terms of the article 501 (3)(b) (iii) of the Agreement, shall provide when required a copy of this certificate to the customs administration, according to article 53 of the Federal Tax Code.

Not sanctions will impose to exporter or producer in national territory that it has filled certificate of origin that contains incorrect information, whenever it notifies in writing any change that could affect the exactitude or validity of this certificate to all the people to those who it had given itself to them, before the beginning of an investigation by the competent authorities to carry out investigations in penal matter in relation to the certificate of origin.

The exporter or producer shall not be subject to penalties in its territory for an incorrect declaration of the origin of goods, whenever notify any change that could affect the accuracy or validity of said certificate to all the persons to whom a Certificate of Origin were issued, before the customs administration starts, in the exercise of its verification powers conferred, an investigation related to the Certificate of Origin.

34.- For purposes of the article 504(1)(b) of the Agreement, when the customs administration, in accordance with the article 506(9) of the Agreement, issue a written determination to the exporter or producer of a good determining that qualifies as non-originating good, the exporter or producer shall notify said written determination to all the persons to whom it provided a Certificate of Origin in relation to that good.

SECTION VI: RECORDS

35.- In accordance of article 505 of the Agreement, the exporter or a producer in national territory that complete a Certificate of Origin supporting goods exported into the territory of another Party, shall maintain all records relating of the origin of a good, according to the Federal Tax Code, including:

I.- The purchase of, cost of, value of and payment for the exported good.

II.- The purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the exported good.

III.-The production of the good in the form in which it is exported.

According to the Customs Law and the Federal Tax Code, the importer of originating goods for which preferential tariff treatment was claimed shall maintain the Certificate of Origin and relative information relating to the importation of the goods.

36.- For purposes of Rule 35 of these Uniform Regulations, records include account books referred in Uniform Regulations.

37.- For purposes of Rule 35 of these Uniform Regulations, the importer, exporter or a producer that are required to maintain documentation or records pursuant to article 505 of the Agreement shall, subject to the notification and consent requirements provided for in Article 506(2), be permitted to maintain such documentation and records in machine-readable form, in the terms that the Treasury Department validates and make those records available to the customs administration in case to be required.

38.- The exporter or producer in national territory that completes and signed a Certificate of Origin, shall be to fulfill the requirements of value of regional content, using the Applicable generally Accepted Principles of Accounting in national territory.

SECTION VII: ORIGIN VERIFICATIONS

39.- Pursuant to article 506 of the Agreement, the customs administration of a Party, may conduct verification of origin for purposes of determining whether a good imported into its territory from the territory of another Party qualifies as an originating good by means of :

I.- Visits to the premises of an exporter or a producer in the territory of another Party to review the records referred to in Article 505(a) and observe the facilities used in the production of the good.

II.- Written questionnaires to an exporter or a producer in the territory of another Party.

III.- Verification letter to an exporter or producer in the territory of another Party, containing the specific good subject to verification.

IV.- Such other procedure that the customs administration may agree.

The previous, notwithstanding of the exercise of the verification powers conferred to the customs administration in relation to different obligations regarding to the importation matter.

40.- For purposes of article 506(2)(a) of the Agreement, prior to conducting a verification of origin for determining whether a good imported into its territory from the territory of another Party qualifies as an originating good according to Rule 39 subsection I of these Uniform Regulations, a Party shall, through its customs administration, shall deliver a written notification of its intention to conduct the visit to the exporter or producer whose premises are to be visited.

41.- For purposes of article 506(3) of the Agreement, the written notification referred in Rule 40 of these Uniform Regulations, shall include:

I.- The identity of the customs administration issuing the notification.

II. The name of the exporter or producer whose premises are to be visited.

III. The date and place of the proposed verification visit.

IV. The object and scope of the proposed verification visit, including specific reference to the good that is the subject of the verification.

V. The names and titles of the officials performing the verification visit.

VI. The legal authority for the verification visit.

42.- For purpose of article 506(4) of the Agreement, where an exporter or a producer has not given its written consent to a proposed verification visit within 30 days from the day following the receipt of notification pursuant to Rule 40 of these Uniform Regulations, the notifying Party may determine the good object to verification as non originating and may deny preferential tariff treatment to the good that would have been the subject of the visit.

43.- For purposes of article 506(5) of the Agreement, the customs administration of another Party from the Party of the exporter or producer may postpone the proposed verification visit within 15 days from the day following the receipt of the notification.

The notification referred in previous paragraph, shall be made in writing and shall be sent to the address of the customs administration office of the Party that sent the notice of intention to conduct a verification visit.

44.- For purposes of article 506(6) of the Agreement, the customs administration shall not deny preferential tariff treatment to a good based solely on the postponement of a verification visit referred on Rule 43 of these Uniform Regulations.

45. - For purposes of article 506(7) of the Agreement, the exporter or producer whose good is the subject of a verification visit by another Party, shall permit to designate two observers to be present during the visit and shall be identified to the customs administration, provided that the observers do not participate in a manner other than as observers. The failure of the exporter or producer to designate observers shall not result in the postponement of the visit.

46.- Where a customs administration conducts a verification of origin to determine whether a good imported into its territory from the territory of another Party qualifies as an originating good, pursuant Rule 39 subsections I and II of these Uniform Regulations, the customs administration may send to the exporter or producer the verification letter or questionnaire by:

I.- Certified or registered mail, or any other method that produces confirmation of receipt by the exporter or producer.

II.- Any other method, regardless of whether it produces proof of receipt from the exporter or producer of the good.

47.- Where the customs administration of a Party, has sent a verification letter or questionnaire to an exporter or producer of a good imported into national territory under preferential tariff treatment, pursuant to Rule 39 subsections II and III of these Uniform Regulations, and such exporter or producer fails to respond within 30 days from the date on which the verification letter or questionnaire was sent, the customs administration shall send a subsequent verification letter or questionnaire pursuant to Rule 46 subsection I of these Uniform Regulations..

The customs administration shall deny preferential tariff treatment according to Rule 55 of these Uniform Regulations, when the exporter or producer fails to respond within 30 days from the following day of the receipt of the subsequent verification letter or questionnaire.

48.- For purposes of the Rule 47 first paragraph of these Uniform Regulations, the customs administration may send, with subsequent verification letter or questionnaire, the written determination referred to in Article 506(9) of the Agreement, including a notice of intent to deny preferential tariff treatment referred to in Rule 55 of these Uniform Regulations.

Where the customs administration of a Party sends a written determination according to precedent paragraph, and the exporter or producer fails to respond to the subsequent verification letter or questionnaire within 30 days from the following day of the receipt of said questionnaire, the customs administration may deny preferential tariff treatment to the good.

50.- According with Rule 51 of these Uniform Regulations, when conducting a verification pursuant Rule 39 subsection IV of these Uniform Regulations, the customs administration may send, a written determination in terms of article 506 (9) of the Agreement, provided that the exporter or producer respond in writing and its response was signed by the exporter or producer.

51.- Where the producer of a good imported into national territory chooses to calculate the regional value of content of the good under the net cost method pursuant the Uniform Regulations, the customs administration may not, until the period over the net cost has been calculate conclude, verify the regional value of content related to that specific good.

52.- In order to determining whether a good imported into its territory from the territory of another Party qualifies as an originating good, The customs administration mar request to the importer of the goods to voluntarily obtain and provided writing information and documentation, provided as well by the producer or exporter, shall not be consider as failure of the exporter or producer and shall not deny preferential tariff treatment to the goods based solely on the failure or refusal of the importer to obtain and provided such information.

53.- When the customs administration, during the procedure of verification determines that the producer of a good, in the territory of another Party has failed to maintain its records accordance whit the Generally Accepted Accounting Principles applied in the territory of the Party on which the good is produced, pursuant article 413(e) of the Agreement, the producer has 60 days from the day following the receipt of notification on which the customs administration informed to the producer, in order to maintain its records according to article 413 (e) of the Agreement.

54.- The customs administration of each Party shall deny preferential tariff treatment to the good object to verification of origin, when the producer, exporter or importer is obligated to maintain in its territory documentation and records pursuant article 505 of the Agreement and Rule 53 of these Uniform Regulations, and it fails to maintain all records relating to the origin of a good for which preferential tariff treatment was claimed in the territory of another Party, according to the Agreement or to these Uniform Regulations, or when the access to these documentation are denial to the customs administration.

55. - When the customs administration determines, as a result of a verification of origin, that a good object of the verification does not qualify as an originating, the written determination referred on article 506 (9) of the Agreement, may include a notice of intent to deny preferential tariff treatment referred to in Rule 55 of these Uniform Regulations, indicating the date from which the denial of preferential tariff treatment applies, as well as provide to the exporter or producer a period in order to provide additional information or documentation in relation with the written determination.

The determination of origin referred in this Rule, shall be notify to the exporter or producer of the good, by any method indicated in Rule 46 subsection I of these Uniform Regulations.

56. - where the customs authority determines as a result of an origin verification, that a good that is subject of the verification does not qualify as an originating good, the date on which preferential tariff treatment may be denied pursuant to the notice referred to in rule 55, shall be no earlier than 30 days from the date on receipt of the written determination stated at rule 55.

Before denying preferential treatment, the customs administration shall take into account any comments or additional information provided by the exporter or producer during the period referred to in the previous paragraph.

57. – in accordance with article 506(10) of the agreement, when the exporter or producer repeatedly presents false or unsupported declarations in the sense that an imported good to national territory qualifies as originating, the preferential tariff treatment to the produced or exported identical goods to national territory will be denied until the fulfillment of the established by chapter iv of the treaty is demonstrated to the authority.

58. - for the effects of the rule 57 of the present resolution, it will be consider that an exporter or producer that has presented regularly false or unfounded declarations, when has been object of two or more origin verifications of origin, by two or more imports, by which two or more written resolutions have been emitted in accordance with the established in the article 506(9) of the treaty, in which it determines that certificates of origin filled by this exporter or producer with respect to identical goods to which it is object to verification, contain false or unfounded information.

59. - in accordance with the established in the article 506(11) of the treaty, when the customs authority emits a resolution of determination of origin according to article 506(9) of the treaty, in which it determines that an imported good to national territory it does not qualifies as originating in agreement with the tariff classification or with the value applied by the customs authority, to one or more material used in the production of the good and it differs from the tariff classification or the value of the materials applied by the part of whose territory was exported this good, the resolution of determination of origin will not supply effects as much is not notified in writing to the importer of the good, like the person who has filled the certificate of origin that protects it.

61. - in accordance with article 506(12) of the treaty, the resolutions of determination of origin dictated according to the rule 59 of the present resolution, would not be applied to imports carried out before the date in which the resolution of determination of origin supply effects whenever it is fulfilled with the following:

I. - when the customs authority of the part of whose territory was exported or has sent an anticipated resolution according to the article 509 of the treaty, or any other resolution about the tariff classification or the value of the materials, or has given a uniform treatment to the import of the materials corresponding to the tariff classification or to the value in question, in which it must have right to support in someone.

II. - when the anticipated resolution, resolution or treatment uniform mentioned, they are previous to the notification of the resolution of determination of origin to that article 506(9) makes reference of the treaty.

62. - for the effects of the arranged in subsection i of the rule 61 of the present resolution, a person must have the right to support in the resolutions or anticipated resolutions, emitted in accordance with the articles 34 of the federal tax code, 47 of the customs law and other applicable dispositions to the emission of the anticipated resolutions according to the arranged in the article 509 of the treaty.

The resolutions to that the present rule makes reference, will be applicable in as much not modified or revoked.

63. - for the effects of the arranged in the rule 61 of the present resolution, it would be considered that a uniform treatment has occurred, when exists a consisting established practice of the continuous acceptance by the customs authority of the part of whose territory of a good was exported, with respect to the tariff classification or the value of identical imported materials to its territory, by the same importer, a period non smaller to two years immediate previous to the full date in which the certificate of origin of the good object of the resolution of determination of origin in the terms of article 506(11) of the treaty, whenever it is fulfilled the following:

i. - that the materials have not been object of different tariff classification or value, by one or more regional offices of district, of the customs authority of the exporting country to the date of the resolution of determination of origin.

ii. - that the tariff classification or the value of the materials is not subject to verification, revision or opposition by this customs authority to the date of the emission of the resolution of determination of origin.

64. - no modification or revocation to a resolution to that rule 62 makes reference of the present resolution, will be able to be applied to a good object of the resolution that had been imported prior to the date of the modification or revocation, except in the following cases:

i. - when the person to whom it was sent the resolution has not acted in accordance with their terms or conditions.

ii. - when there has been a change in the material facts or the circumstances on which was based the resolution.

The anticipated in this rule will not be applicable concerning anticipated resolutions, in which case it will be to the arranged in the article 509 of the treaty.

65. – the article 506(12)(a) of the treaty, in relation to article 506(11) of the same, includes the following thing:

i. - a resolution or an anticipated resolution emitted with respect to a material used in the production of the good or used in the production of a material used in the production of the good.

ii. - the treatment uniform granted to the import of a material used in the production of the good or used in the production of a material used in the production of the good.

66. - when the customs authority, when carrying out a verification of origin of an imported good to national territory in accordance with the article 506 of the treaty, carries out a verification of origin of a material used in the production of the good, the verification of the material will be able to take place in accordance with the article 506(1), (2), (3), (5), (7) and (8) of the treaty and other applicable dispositions of the present resolution.

67. - when the customs authority, with the intention of determining if an imported good to national territory is original, it carries out the verification of a material used in the production of the good according to the rule 66 of the present resolution, it would consider that the material is not original when the producer or the supplier of this material denies the access to the necessary information to determine if the material is original, by anyone of the following causes:

i. - it does not allow the access to its registries.

ii. - it does not respond to a questionnaire or to an office of verification, or to a requirement of information.

iii. - it does not grant its consent so that the visit of verification within the 30 days as of the date of the notification takes place, in accordance with article 506(2) of the treaty.

68. – the proposal of the visit of verification in accordance with the arranged in the article 506(5) of the treaty, in terms of the rule 66 of the present resolution, it will not constitute by itself sufficient reason to consider the material like original.

69. - when the customs authority carries out a verification of conformity with the article 506 of the treaty, also will be able to verify the following:

I. - the applicable tariff to an original good in accordance with the guidelines established in annex 302.2 of the treaty.

II. - if the good is a "qualify product"; in accordance with annex 703.2 of the treaty.

Section VIII: anticipated resolutions

70. - in accordance with the arranged in the article the 509 of the treaty, will be able to ask for an anticipated resolution, previous to the imported goods to national territory:

I. - any importer.

II. - any producer or exporter in the territory of another one of the parts.

III. - any producer in the territory of another one of the parts, of a material used in the production of a good in the territory of another one of the parts, whenever or subsequently it is imported to national territory. In this case, the anticipated resolution would turn on anyone of the assumptions established in article 509 (1)(a) to (e) and (g) of the treaty.

71. - for the effects of the arranged in the article 509 of the treaty, the request of an anticipated resolution will be able to be formulated in spanish language and to appear before the general administration of large taxpayers of the tax administration service, in accordance with the established in the articles 18 and 34 the federal tax code and other applicable dispositions of the treaty and the present resolution. In case the respondent is a resident abroad, in terms of the federal tax code, and it acts through a legal representative, to credit his personality in accordance with the articles 18 and 19 of the mentioned code, will be able unique to mention in the promotion writing, that is authorized legally by the interested one, having to describe the document or action in which this authorization consists. The authority will be able to require, at any time previous to the emission of the resolution that corresponds, the exhibition of the document with which the representative credits his personality. In case of not fulfilling with the requirement in the term that authorizes the tax administration service, the promotion will be had by not presented.

The writing in which an anticipated resolution is asked for, will be able to include the necessary information that it allows the customs authority to emit the resolution in attention to the matter object of the anticipated resolution.

72. - for the effects of the arranged in the first paragraph of the rule 71 of the present resolution, the request will be able to include the following information:

I. - the complete name, denomination or trade name and address of the importer, exporter and producer of the good object of the request, in case of knowing itself.

II. - a manifestation done by the respondent, in which it indicates if the good respect to which the anticipated resolution is asked for has been or is object of a verification of origin, if it has been asked or obtained an anticipated resolution with respect of that good, or if the subject in question is subject to some instance of revision or opposition in anyone of the parts, indicating, where appropriate, the state that guard or the result of the subject.

III. - a manifestation in which it is indicated if the good object of the request of an anticipated resolution previously has been imported to national territory.

IV. - a complete description of all the facts and relevant circumstances that they are related with the intention of the request, which will be able to include a declaration, within the reach of article 509(1) of the treaty, indicating the matter by which the emission of the anticipated resolution is asked for.

V. - a general description of the good object of the anticipated resolution.

73. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, the request will be able to include, where appropriate, the necessary information to allow the customs authority to determine the tariff classification of the good object of the request, as well as in case of being necessary, of materials used in the production of the good, which it will include the following:

I. - a copy of any resolution that had been emitted to the respondent, by the customs authority in national territory, in which the tariff classification for the good or the material is determined object of the anticipated resolution, if so.

ii. - a complete description of the good or material including, where appropriate, its nature, composition, state and characteristics, a description of its process of production, a description of the packing in which the good will be imported, the destiny, use or final use of the good or the material, as well as its commercial designation, common or technical and drawings, photographs, catalogues, pamphlets or samples of the good or the material.

74. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution based itself on if the used non original materials used in the production of the good fulfill with the change of applicable tariff classification, the request will be able to include the following:

I. - a list of all the materials used in the production of the good, indicating for each of them if they are original, non original or of unknown origin.

ii. - the complete description of each one of the original materials, indicating the foundation with base in which it is considered that they are original.

iii. - the complete description of each one of the non original materials or unknown origin, including the tariff classification of the same ones, in case of knowing themselves.

iv. - a description of the processes of production used in the production of the good, the place in which each process is carried out, and the sequence in which these processes are realized.

75. - for the effects of the established in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution based itself on the fulfillment of a requirement of value of regional content, it will be able to indicate if the request is based on the use of the value of transaction method, the net cost method or both.

76. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution implies the use of the value of transaction method, the request will be able to include the following:

I. – sufficient information to calculate the transaction value of the good, in accordance with the arranged in annex ii of the uniform regulations, in relation to the transaction of the producer of the good, fitting to the free base on board.

ii. – sufficient information to calculate the value of all the non original materials or origin unknown used in the production of the good, in accordance with the arranged in section 7 and, when is applicable, in section 6(10) of the uniform regulations.

iii. - a complete description of all the original materials used in the production of the good, indicating the foundation with base in which it is considered that they are original.

77. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution implies the use of the method of net cost, the request will be able to include the following:

I. - a list of all the costs of the product, costs of the period and other relevant costs to determine the total cost of the good to that the uniform regulations refers.

ii. - a list of all the excluded costs that must evade of the total cost to that reference in the uniform regulations becomes.

iii. – sufficient information to calculate the value of all the non original materials or unknown origin, used in the production of the good, according to section 7 of the uniform regulations.

iv. - the base of allocation of costs, in accordance with annex vii of the uniform regulations.

V. - the period on which the net cost was calculated.

78. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution, with respect to or a material used in the production of the good, based itself on if the transaction value of the good or the material is acceptable, the request will be able to include sufficient information that it allows the customs authority, to examine the factors enumerated in annexes iii and viii of the uniform regulations, according the case.

79. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution based itself on an intermediate material in conformity with the arranged in the article 402(10) of the treaty, the request will be able to contain sufficient information to determine the origin and value of the material, in accordance with the arranged in article 402(11) of the treaty.

80. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution is limited to calculate an element of a value formula of regional content, besides the information established in the rule 72 of the present resolution, it will be able to include the information to that reference in the rules 75, 76 and 77 of the present resolution becomes, that is relevant for the matter, object of the request of the anticipated resolution.

81. - for the effects of the arranged in the second paragraph of the rule 71 of the present resolution, when the request of an anticipated resolution is limited the origin of a material used in the production of a good, in accordance with subsection iii of the rule 70 of the present resolution, besides the information established in the rule 72 of the present resolution, it will be able to include the information to that reference in the rules 73 and 74 becomes of the present resolution, that is relevant for the matter, object of the request of the anticipated resolution.

82. - for the effects of the arranged in the rule 71 of the present resolution, when it is not fulfilled the requirements for the presentation of the request of the anticipated resolution, or when the presentation of additional information is required, the customs authority would notify the respondent that counts on a term of 30 days, counted as of the day following to the one of the notification of the requirement, to fulfill the omitted requirement or to present the documentation or additional information. In case of not fulfilling the requirement in the indicated term, the promotion will not count as presented.

It will not be object of an anticipated resolution the issues that are subject to a verification of origin, or to some instance of revision or opposition in anyone of the parts.

83. – the anticipated resolution will be able to emit in a period non longer to 120 days as of the date in which all the required information has been received to solve this request.

For the effects of arranged in the previous paragraph, when the term of the 120 days passes without the authority has emitted a resolution, the interested one will be abl to consider that the authority resolves negatively and to interpose the indicated means of opposition in the rule 89 of the present resolution.

When it is required to the respondent that fulfills the omitted requirements or provides the necessary elements to solve, the term will begin to run since the requirement has been fulfilled.

84. – the customs authority will have to modify or to revoke an anticipated resolution, whenever of some of the conditions mentioned in article 509(6) of the treaty.

85. - in accordance with the arranged in the article 509(7) of the treaty, any modification or revocation of an anticipated resolution will supply its effects as of the day following to the one of its notification and will not be able to be applied to the imported goods prior to this date, unless the person to whom had sent, has not acted according to the terms and conditions.

Despite the arranged in the previous paragraph, the customs authority will be able to postpone the date in which this modification or revocation provides its effects, by a period of 15 days, when the person to which the anticipated resolution had been sent has supported in this resolution good faith and in its damage.

86. - in accordance with the arranged in the article 509(9) of the treaty, when the customs authority examines the value of regional content of a good with respect to which has emitted an anticipated resolution, in the terms of the article 509 (1)(c), (d) or (f) of the treaty, will be able to evaluate the following:

I. - if the exporter or the producer fulfills the terms and conditions of the anticipated resolution.

ii. - if the operations of the exporter or of the producer agree with the circumstances and the facts that base the resolution.

iii. - if the data and the comprobatory calculations used in the application of the criterion or the method to calculate the value or to assign the cost are correct in all the substantial aspects.

87. - in accordance with the arranged in the article 509(10) of the treaty, when the customs authority determines that it has not been fulfilled anyone of the requirements established in the rule 86 of the present resolution, will have to modify or to revoke the anticipated resolution.

88. - in accordance with the established in the article 509(11) of the treaty, when the customs authority determines that the anticipated resolution was based on incorrect information, do not sanction the person to whom has sent it, whenever it demonstrates that was acted of good faith when declaring the facts and circumstances that motivated the resolution.

Section ix: revision and opposition

89. - for the effects of the arranged in the article 510 of the treaty, against the resolutions of determination of origin in which preferential tariff treatment refuses to a good, the anticipated resolutions, the modification or revocation of the anticipated resolutions and the resolutions of marked of origin country, will be proceed the following means of opposition:

I. - the administrative resource of revocation anticipated in title v of the federal tax code.

ii. - the judgment of invalidity anticipated in the title vi of the federal tax code.

iii. – (juicio de amparo) judgment.

90. - for the effects of the arranged in the rule 89 of the present resolution and in accordance with the article 510 of the treaty, it will be into the following:

I. - it would be considered that the exporter and the producer of the good have legal interest to interpose means of opposition against the anticipated resolutions, their modification or revocation and the resolutions of marked of origin country, in relation to that good.

ii. - it would be considered that they have legal interest to interpose means of opposition against a resolution of determination of origin in which preferential tariff treatment refuses to a good, the exporter and the producer of that good, who had filled the certificate of origin that protects it.

91. - when a resolution dictated in anyone of the procedures anticipated in the rule 89 of the present resolution is firm, by virtue of which the return of the tariffs paid in excess is originating, the customs authority will proceed to the return of these amounts.

92. - the resolution that falls to anyone of anticipated means of opposition in the rule 89 of the present resolution, against a resolution in which preferential tariff treatment to a good with base in some of the following circumstances refuses, it will be able to decide on the bottom of the issue:

I. - the omission in the presentation of a valid certificate of origin in terms of the present resolution.

ii. - the breach of the established terms in the treaty or in the present resolution.

Title iv: origin rules

Section i: general dispositions

93. - a good would be considered as origina of one part of territory when it fulfills the requirements established in chapter iv and other applicable dispositions of the treaty.

94. - for the interpretation, application and administration of chapter iv of the treaty, it will be able to be to the arranged in the uniform regulations to the interpretation, application and administration of the chapter iv of the free trade agreement of north america, decrees between the governments of the mexican united states, canada and the one of the united states de america, in accordance with the article 511 of the treaty, established in the section ii of the present title.