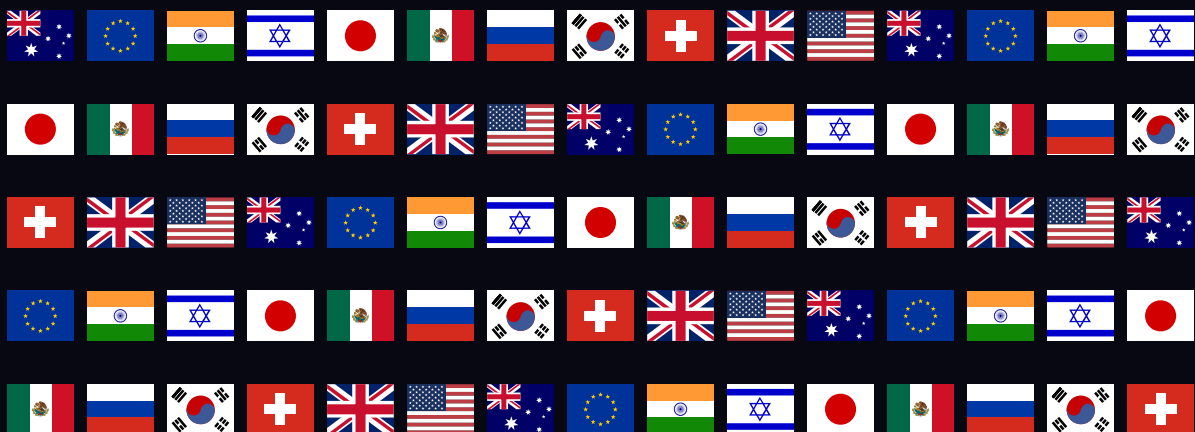


SANCTIONS

Mexico



Sanctions

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Quick reference guide enabling side-by-side comparison of local insights into economic, financial and trade sanctions including national and international regimes; types of sanction imposed; targeted countries, entities and individuals; scope of application and competent authorities; business compliance and reporting requirements; asset freezes; exemptions; reporting of violations; investigations, penalties and recent enforcement actions; and other emerging trends.

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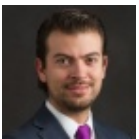
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GENERAL FRAMEWORK

Legislation

What domestic legislation enables economic, financial and trade sanctions to be implemented in your jurisdiction?

Mexican Constitution

Regarding commercial sanctions on goods, the Mexican Constitution states that the federal government has the exclusive power to tax, impose or charge the imported or exported goods, or those in transit through national territory, with taxes or non-tariff regulations, as well as to regulate or forbid for security reasons the movement and transit of those goods within the interior of the country, regardless of their origin.

It also provides that the Executive Power may be empowered by Congress to increase, decrease or eliminate the export and import tariffs issued by Congress or to create others; the President may also restrict imports, exports and the transit of goods, when he deems it necessary, to regulate foreign trade, the economy of the country, the stability of national production or any other purpose for the benefit of Mexico.

In addition, the Mexican Constitution empowers the President to regulate activities that could be considered illicit and therefore prohibiting any importation of services of this type.

Foreign Trade Law

The Foreign Trade Law provides the possibility to:

- regulate or restrict the exportation, importation, circulation or transit of goods and products when deemed urgent, according to article 131 of the Mexican Constitution;
- establish measures to regulate and restrict the exportation or importation of goods throughout agreements issued by the Ministry of Economy; and
- establish the necessary measures to regulate or restrict the circulation and transit of foreign goods through national territory.

It is worth mentioning that according to specific federal laws, there are certain services reserved to the state. To be able to render such services or invest in them, Mexico can grant certain concessions and authorisations. Some of those restricted services are broadcasting, television, gambling and betting games, financial services, transportation of people, and extraction and exploitation of hydrocarbons, among others. In this regard, the importation and rendering of such services will be forbidden unless the company or individual holds a licence or authorisation to carry it out, which are administered by other branches of the Executive, such as the Ministry of Economy, the Ministry of Health or Ministry of Energy, among others, based on the characteristics of the regulated services.

Law stated - 10 January 2023

Autonomous versus international regimes

Does the domestic legislation empower your government to implement an autonomous sanctions regime or are only those sanctions adopted by international institutions and organisations imposed?

Domestic legislation in Mexico allows the implementation of autonomous sanctions. Regarding goods and services, the Mexican Constitution and the Foreign Trade Law, enable the executive branch to impose trade sanctions to control, reduce or ban exports, imports and the general movement or transit of goods and provision of services within the country. However, such trade restrictions must be in line with the World Trade Organization and other international organisations to which Mexico is a party.

It is worth mentioning that the Mexican Constitution establishes that international treaties adopted by Mexico, are part of the supreme law, therefore any sanction adopted by an international institution will become domestic law once it is approved by the Mexican senate.

Law stated - 10 January 2023

Types of sanction imposed

What types of sanction are imposed in your jurisdiction?

Tariff barriers

In the form of foreign trade taxes or duties to control or reduce the amount of goods entering and exiting the country. Such tariff barriers must be paid at the entry or exit point.

Such import duties or taxes are based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product. In Mexico, the General Import and Export Tax Law indicates the tariff code and the import or export tax rate.

Non-tariff measures

According to the Foreign Trade Law, Mexico can also impose non-tariff measures or barriers to limit the importation or exportation of products, in the way of quantitative or qualitative restrictions, such as quotas, labelling requirements, import or export permits, authorisations or certificates.

These measures are also imposed based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product.

However, in the majority of cases, such non-tariff barriers are imposed by other branches of the Executive, such as the Ministry of Economy, the Ministry of Health, Ministry of Energy, among others, based on the characteristics of the regulated goods.

Currently, Mexico holds quotas to protect the national production of certain sensitive products, including textiles, coffee, sugar, rice, toys, meat and chicken.

Technical barriers to trade

Mexico can also establish technical barriers to trade as a sanction, to hinder and make the importation or exportation of specific products more difficult. These barriers are usually in the form of formalities and requirements based on the technical characteristics of the products, rather than a general classification.

These measures are also imposed based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product.

General prohibition

Another sanction could be to completely ban the importation, exportation and circulation of certain products within the country.

These sanctions are usually based on risks to health, the environment or security of the country or its citizens.

For example, Mexico currently holds a ban on electronic cigarettes, spare parts of electronic devices, drugs (such as cocaine), morphine, LCD, opium, turtle eggs, totoaba liver, hazardous chemicals, radioactive products, certain weapons and materials for specific countries, among others.

Restrictions to services

Mexico is a signatory member of the General Agreement on Trade in Services, therefore, all the services provided therein, are covered by the principles of most favoured nation, national treatment among other. However, there are certain services reserved for the state and Mexico can grant certain concessions and authorisations for the exploitation and rendering of such services (for example broadcasting, television, gambling and betting games, financial services, transportation of people, and extraction and exploitation of hydrocarbons, among others). In this regard, the importation and rendering of such services will be forbidden unless the company or individual holds a licence or authorisation to carry it out, which are administered by other branches of the Executive, such as the Ministry of Economy, the Ministry of Health, Ministry of Energy, among others, based on the characteristics of the regulated services.

In addition, it is worth mentioning that any importation of services considered as illicit in the Federal Criminal Code is totally forbidden.

Law stated - 10 January 2023

Countries subject to sanctions

Which countries are currently the subject of sanctions or embargoes in your jurisdiction?

Currently, Mexico holds sanctions restricting the exportation or importation of specific military and technological dual-use goods to or from Iran, North Korea, Afghanistan, Republic of Congo, Sudan, Lebanon and Yemen, among others.

Mexico's restriction is based on the Security Council of the United Nations Organization's agreement, to which Mexico is a signatory.

Besides the security list, Mexico does not hold a list of sanctions or countries on a general basis. A case-by-case analysis is necessary to determine if a certain product or country is subject to sanctions by Mexico.

Law stated - 10 January 2023

Non-country specific regimes

What other sanctions regimes are currently in force in your jurisdiction which are not country specific?

No other general sanction is currently held by Mexico, that is not country specific.

The current trade restrictions in Mexico, in the way of quotas, taxes, trade remedies, etc, are imposed on a product-specific or country-specific basis.

Law stated - 10 January 2023

Counter-terrorism sanctions

What sanctions and prohibitions are imposed in your jurisdiction in relation to terrorist activities?

Currently, Mexico holds sanctions restricting the exportation or importation of specific military and technological dual-use goods to or from Iran, North Korea, Afghanistan, Republic of Congo, Sudan, Lebanon and Yemen, among others.

Mexico's restriction is based on the Security Council of the United Nations Organization's agreement, to which Mexico is a signatory.

Besides the security list, Mexico does not hold a list of sanctions or countries on a general basis. A case-by-case analysis is necessary to determine if a certain product or country is subject to sanctions by Mexico.

Mexico does not allow for a regular individual or entity to buy, import, export or carry weapons above calibre .38, which is allowed. All military armaments and explosives are controlled by the Ministry of Defence and are considered only for military use. No individual or entity can have access to this type of goods except in certain cases with a permit or licence of the Ministry of Defence.

Mexico is also a member of the Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies, by which Mexico seeks to improve international security and stability, encouraging transparency and obligations in transfers of arms and dual-use goods and technologies, avoiding accumulations in certain regions.

Every six months the signatory members exchange information on sales of arms and dual-use technologies to non-Wassenaar members. The agreement aims to control eight types of weapons categories: battle tanks, armoured fighting vehicles, large-calibre artillery, military aircraft, military helicopters, warships, missiles or missile systems, and small arms and light weapons. The list of goods is revised and updated by its members annually.

In Mexico, a legal person or entity may import or export the goods listed in the Wassenaar Arrangement only by obtaining the corresponding export or import permit from the Ministry of Defence and the Ministry of Economy.

Law stated - 10 January 2023

Anti-boycott laws

Are any blocking or anti-boycott laws in place in your jurisdiction?

There are no blocking or anti-boycott laws in Mexico.

Law stated - 10 January 2023

Scope of application

Who must comply with sanctions imposed in your jurisdiction? Do sanctions have extra-territorial effect?

Sanctions in Mexico are imposed only on individuals, entities, organisations or associations based and conducting operations in Mexico.

It would be the importer, exporter, seller or buyer in Mexico who would have to comply with the trade restrictions.

According to Mexican laws, application of trade sanctions cannot go beyond domestic territory. An extra-territorial application of those sanctions, would be illegal.

Competent sanctions authorities

Which government authorities in your jurisdiction are responsible for implementing and administering sanctions?

For commercial and tax purposes, the president, the Ministry of Finance and Public Credit and the Ministry of Economy are the authorities in charge of implementing and ensuring compliance with trade restrictions or sanctions.

In cases of non-compliance, these authorities can seize the products, impose fines and penalties, suspend import and export licences and rights, and even start a criminal action against the importer, exporter or seller of the regulated product.

In certain cases, depending on the specific product, other authorities, including the Ministry of Energy, Ministry of Health, and the Environmental Office, are responsible for the application of, and compliance with, trade sanctions.

Law stated - 10 January 2023

Business compliance

Are businesses in your jurisdiction required to put in place any systems or controls in order to ensure compliance with sanctions?

For commercial purposes, there are no specific required systems or controls in order to ensure compliance with sanctions. Most regulated goods or sectors are subject to specific permits, licences or authorisations, therefore businesses must go through a process with the authorities to secure those permits or licences; so no previous control or system is required.

As a best practice, a case-by-case analysis on each product or service is recommended to confirm if sanctions apply.

Law stated - 10 January 2023

Guidance

Has your government issued any guidance on compliance with the sanctions framework in your jurisdiction?

Yes. As part of the Trade Facilitation Agreement, Mexico must provide guidelines and public records detailing the applicable sanction, and the procedure or specifics for complying with those sanctions.

For commercial purposes, most of the guidelines for the importation, exportation and commercialisation of products can be found via the following links: <https://www.ventanillaunica.gob.mx/vucem/tramites.html> and <https://www.snice.gob.mx/>

Law stated - 10 January 2023

ECONOMIC AND FINANCIAL SANCTIONS

Asset freezes

In what circumstances may a person become subject to asset freeze provisions in your jurisdiction? What dealings do asset freeze provisions generally restrict in your jurisdiction?

In relation to trade sanctions, the Customs Law establishes that in the event of introducing foreign trade goods into Mexico without complying with the formalities and regulations established in such Law, it will be understood that they are illegal in the country and, therefore, the authorities could seize the goods and impose fines and penalties.

Additionally, the Federal Tax Code establishes that when taxpayers are unable to cover fines or tax assessments, the authority could seize other assets to cover payment.

Anti-money laundering provisions applicable to banking institutions and other financial entities generally set forth that such financial entities must identify if the name of any of their clients or users appears in the List of Blocked Persons (a list issued by the Mexican Ministry of Finance). In such a case, the relevant financial entity shall take certain measures, such as immediately suspending the performance of any act, transaction or service related to the client or user identified in the List of Blocked Persons.

Law stated - 10 January 2023

General carve-outs and exemptions

Are there any general carve-outs or exemptions to the asset freeze provisions in your jurisdiction?

The customs and tax regulations do not provide for exemptions or carve-outs when sanctions are breached. The authority, however, has full discretion on determining if the asset freeze is imposed or not.

Law stated - 10 January 2023

List of targeted individuals and entities

Do the competent sanctions authorities in your jurisdiction maintain a list of individuals and entities blocked under asset freeze restrictions?

From a trade perspective, there are no public records on who is penalised for breaching a sanction.

From an anti-money laundering perspective, the Mexican Ministry of Finance issues the List of Blocked Persons referred to above.

Law stated - 10 January 2023

Other restrictions

What other restrictions apply under the economic and financial sanctions regime in your jurisdiction?

From a trade perspective, there are no additional restrictions.

Law stated - 10 January 2023

Exemption licensing – scope

Are the competent sanctions authorities in your jurisdiction empowered to issue a licence to permit activities which would otherwise violate economic and financial sanctions? If so, what is the extent of their licensing powers and in what circumstances will they issue a licence?

No, they are not allowed to do so.

However, the president has the authority to – at any time – increase, decrease or eliminate the export and import tariffs issued by Congress, to restrict or boost imports, exports and the transit of goods, when he deems it necessary, so as to regulate foreign trade, the economy of the country and the stability of national production, or for any other purpose for the benefit of Mexico.

Law stated - 10 January 2023

Exemption licensing – application process

What is the application process for an exemption licence? What is the typical timeline for a licence to be granted?

From a trade perspective, there are no additional restrictions.

Law stated - 10 January 2023

Approaching the authorities

To what extent is it possible to engage with the competent sanctions authorities to discuss licence applications or queries on economic and financial sanctions compliance?

Approaching the competent authorities in Mexico is possible, and to a certain extent, common. Communications and contact with the competent authorities regarding economic and financial sanctions compliance are common, and advisable to better understand the authorities' position.

Law stated - 10 January 2023

Reporting requirements

What reporting requirements apply to businesses who hold assets frozen under sanctions?

Any person holding frozen assets is bound to maintain them in good condition, and is not allowed to sell, dispose of or transfer them, otherwise it could trigger a criminal procedure.

Law stated - 10 January 2023

TRADE SANCTIONS

General restrictions

What restrictions apply in relation to the trade of goods, technology and services?

Tariff barriers

In the form of higher foreign trade taxes or duties to control or reduce the amount of goods entering and exiting the country. Such tariff barriers must be paid at the entry or exit point and must be analysed case by case.

Such import duties or taxes are based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product. In Mexico, the General Import and Export Tax Law indicates the tariff code and the import or export tax rate.

Non-tariff measures

According to the Foreign Trade Law, Mexico can also impose non-tariff measures or barriers limiting the importation or exportation of products, in the way of quantitative or qualitative restrictions, such as quotas, labelling requirements, import or export permits, authorisations or certificates.

These measures are also imposed based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product.

However, in the majority of cases, such non-tariff barriers are imposed by other branches of the Executive, such as the Ministry of Economy, Ministry of Health and Ministry of Energy, based on the characteristics of the regulated goods.

Currently, Mexico holds quotas to protect the national production of certain sensitive products, including textiles, coffee, sugar, rice, toys, meat and chicken.

Technical barriers to trade

Mexico can also establish technical barriers to trade as a sanction, to hinder and make the importation or exportation of specific products more difficult. These barriers are usually in the form of formalities and requirements based on the technical characteristics of the products, rather than a general classification.

These measures are also imposed based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product.

General prohibition

Another sanction could be to completely ban the importation, exportation and circulation of certain products within the country. These sanctions are usually based on risks to health, the environment or security of the country or its citizens.

For example, Mexico currently holds a ban, among others, on electronic cigarettes, spare parts of electronic devices, drugs (such as cocaine), morphine, LCD, opium, turtle eggs, totoaba liver, hazardous chemicals, radioactive products, certain weapons and materials for specific countries.

Restrictions to services

Mexico is a signatory member of the General Agreement on Trade in Services, therefore, all the services provided therein are covered by the principles of most favoured nation, national treatment, among others. However, there are certain services reserved to the state, and Mexico can grant certain concessions and authorisations for the exploitation and rendering of such services (for example, broadcasting, television, gambling and betting games, financial services, transportation of people, and extraction and exploitation of hydrocarbons). In this regard, the importation and provision of such services will be forbidden unless the company or individual holds a relevant licence or authorisation administered by another branch of the Executive, for example the Ministry of Economy, Ministry of Health or Ministry of Energy, based on the characteristics of the regulated services.

In addition, it is worth mentioning that any importation of services considered as illicit in the Federal Criminal Code is totally forbidden.

Military and technological dual-use restrictions

Mexico published a Decree for which several measures are established to restrict the export or import of specific military and technological dual-use goods to the countries, entities and persons indicated therein, among others Iran, North Korea, Afghanistan, Congo Republic, Sudan, Lebanon and Yemen.

Such decree was published as domestic legislation according to the Security Council of the United Nations Organization.

In addition, to avoid any possible terrorist activity, all the military, armament and explosive goods are controlled by the Ministry of Defence, and no civil person is allowed to buy or carry weapons above calibre .38, which is allowed only for military use.

In relation to the above, Mexico is a member of the Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies.

The Wassenaar Arrangement was established to improve international security and stability, encouraging transparency and obligations in transfers of arms and dual-use goods and technologies , avoiding accumulations in certain regions.

Every six months the signatory members exchange information on sales of arms and dual-use technologies to non-Wassenaar members. The agreement aims to control eight types of weapons categories: battle tanks, armoured fighting vehicles , large-calibre artillery, military aircraft, military helicopters, warships, missiles or missile systems, and small arms and light weapons. The list of goods is revised and updated by its members annually.

Currently, 42 countries have voluntarily adopted the Wassenaar Arrangement: Argentina, Australia, Austria, Belgium, Bulgaria, Canada, Croatia, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, India, Ireland, Italy, Japan, Latvia, Lithuania, Luxembourg, Malta, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, Slovakia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, Turkey, Ukraine, the United Kingdom and the United States.

Nevertheless, a foreign person or entity may still export, from a different country, goods listed in the Wassenaar Arrangement if they obtain the corresponding import permit regulated by the Ministry of Defence and Ministry of Economy to introduce them into Mexico.

Law stated - 10 January 2023

General exemptions

Do any exemptions apply to the general trade restrictions?

There are no general exemptions to trade restrictions.

Law stated - 10 January 2023

Targeted restrictions

Have the authorities in your jurisdiction imposed any trade sanctions against dealing with any particular individuals or entities?

No. The only targeted restrictions imposed by the Mexican government directed to specific countries, are the ones

related to the exportation or importation of specific military and technological dual-use goods to Al-Qaida, Iran, North Korea, Afghanistan, Congo Republic, Sudan, Lebanon and Yemen.

In 2018, Mexico imposed retaliatory measures on certain US products in response to President Donald Trump's duties on Mexican steel and aluminium exports to the United States; however, such tariff barriers are no longer in place.

Law stated - 10 January 2023

Exemption licensing – scope

In what circumstances may the competent sanctions authorities in your jurisdiction issue a licence to trade in goods, technology and products that are subject to restrictions?

No licences to trade goods, technology and products subject to restrictions can be issued on a general basis.

Depending on the type of restriction to which the product is subject, importers and exporters may request an import or export permit or authorisation; however, some restrictions are not subject to exemption licences.

Regarding tariff restrictions, no licence or permit would be necessary to apply for preferential treatment if the good, technology or product originates from a country with a free trade agreement with Mexico.

In common with other barriers or sanctions, such as import permits, quotas, authorisations or duties, a licence would only be available if the exemption is provided directly by law, and then, the applicant must comply with all the requirements applicable for that licence.

Law stated - 10 January 2023

Exemption licensing – application process

What is the application process for a licence? What is the typical timeline for a licence to be granted?

No licences to trade goods, technology and products subject to restrictions can be issued on a general basis. However, depending on the type of restriction to which the product is subject, importers and exporters may request an import or export permit or authorisation, but some restrictions are not subject to exemption licences, such restrictions are imposed based on the tariff classification established in the Harmonized Tariff System of the World Customs Organization, applicable to each product.

For example, the Ministry of Defence has a time frame of 40 working days to issue an import permit of weapons for specific purpose.

Law stated - 10 January 2023

Approaching the authorities

To what extent is it possible to engage with the competent sanctions authorities to discuss licence applications or queries on trade sanctions compliance?

Communications with the competent authorities represent a complex problem since most of the application process is carried out through a digital platform. Hence, no verbal communication with the authority is necessary to request such a licence. After the application is submitted, petitioners are able to reach the authority in charge of the approval of the permits, to discuss the approval process in person (covid restrictions did not help this process).

ENFORCEMENT AND PENALTIES

Reporting violations

Is there a requirement to report violations to the authorities (either to self-report or to report others)? If reporting is not obligatory, is it encouraged in any event?

There is no obligation, and it is not a common practice in Mexico to report violations of sanctions to the authorities.

Laws and regulations usually provide the possibility to self-report and self-correct the trade operations, as long as those actions occur prior to discovery by the authority. In practice, it is more common to see self-correction than the reporting to authorities of violations committed by others.

There are mechanisms available for anonymous reporting through authorities, which do not represent any danger or administrative risk for those who report. However, it is not a common practice.

Law stated - 10 January 2023

Investigations

Which authorities are responsible for investigating sanctions violations? What is the extent of their investigatory powers?

For commercial and tax purposes, the Ministry of Finance and the Ministry of Economy are the authorities in charge of implementing and ensuring compliance with trade restrictions or sanctions. For anti-money laundering purposes (AML), the Financial Intelligence Unit (UIF) is responsible for the application of, and compliance with, AML provisions and sanctions.

In cases of non-compliance, these authorities can seize the products, impose fines and penalties, suspend import and export licences and rights, and even start a criminal action against the importer, exporter or seller of the regulated product.

In certain cases, depending on the specific product, other authorities, for example the Ministry of Energy, Ministry of Health, and the Environmental Office, are responsible for the application of, and compliance with, trade sanctions.

Law stated - 10 January 2023

Penalties

What are the potential penalties for violation of sanctions?

The potential penalties for violation of trade restrictions go from a determination of a tax assessment, to the imposition of fines (that vary depending on the type of breach; standout fines are as high as or above 100 per cent of the value of the merchandise), to the seizure of goods that were not submitted according to all the customs regulations.

Penalties can also be in the form of cancellation of the granted permits and authorisations, quotas, among others, or the importer's licence.

Finally, criminal actions can be initiated by authorities, in the case of importing, exporting or commercialising goods that are considered as prohibited – deemed to be contraband.

Law stated - 10 January 2023

Recent enforcement actions

Have there been any significant recent enforcement cases? What lessons can be learned from these cases?

The enforcement cases are not public. Therefore, no information on recent cases is available.

Law stated - 10 January 2023

UPDATE AND TRENDS

Emerging trends and hot topics

Are there any emerging trends or hot topics in sanctions law and policy in your jurisdiction?












According to the recent amendments to the Harmonized Tariff System of the World Customs Organization, Mexico implemented a new General Import and Export Tax Law, which entered into force on 12 December 2022.

This new law creates 531 new tariff codes, amends 803 and eliminates 259. The principal modifications were to include and harmonise technological and electronic products, and eliminate tariff codes with a low level of use.

Following from the entering into force of the General Import and Export Tax Law, all decrees, laws and regulations related to specific tariff codes were amended in accordance with the new law. Therefore, we recommend a case-by-case analysis in order to determine the applicable tariffs, permits or other restrictions.

Law stated - 10 January 2023

Jurisdictions

	Australia	Clyde & Co LLP
	European Union	BLOMSTEIN
	India	Lakshmikumaran & Sridharan
	Israel	Arnon, Tadmor-Levy
	Japan	Mori Hamada & Matsumoto
	Mexico	Galicia Abogados SC
	Russia	Dechert LLP
	South Korea	Bae, Kim & Lee LLC
	Switzerland	Schellenberg Wittmer
	United Kingdom	Simmons & Simmons
	USA	Seward & Kissel LLP