

DHL EXPRESS

2024 MEXICO REGULATORY CHANGES INFORMAL (LOW VALUE) SHIPMENTS



Last Update: January 3, 2025

OVERVIEW

MEXICO CUSTOMS REGULATORY CHANGES OVERVIEW



On December 30th, 2024, the Revenue Agency of Mexico (SAT) issued new regulatory changes impacting the clearance of Low-value shipments processed through Informal/simplified entries by Express companies. The Changes were introduced through the “2025 General Foreign Trade Rules” (SAT Regulations) and consist of:

- **Abolition of the De Minimis value threshold of US\$50**, except for shipments proceeding from Canada and the United States of America
- **Establishment of a global tax rate of 19%** for all shipments valued up to US\$2,500
- Shipments containing **goods subject to Antidumping and countervailing duties (AD/CVD)**, such as **Footwear**, now require **formal entry**. Full list of commodities can be found [here](#)
- New importer/consignee **customs registration requirement** for shipments valued over US\$1,000
- **Elimination of simplified procedure for shipments valued US\$2,500 to US\$5,000.**

WHAT DOES THIS MEAN FOR YOU?

- Both shippers and consignees shall be aware of the new regulations and understand that new Import process and Tax rates will apply from January 1, 2025.

COURIER COMPANY REGULATORY APPLICABLE CHARGES (January 2025)

CLEARANCE	USD VALUE	COUNTRY (Shipped From)	GLOBAL TAX RATE	DUTY RATE	VAT	Customs Processing Fee (DTA)	Importer Registration
De minimis	<\$1	FTAMP*	0%	NO	NO	YES	Not required
		PAT**					
		CPTPP***					
De minimis	\$1 - \$50	USMCA****	0%	NO	NO	YES	Not required
Low value	\$51 - \$117	USMCA****	Global Rate 17% (Duty/VAT/DTA)				Not required
Low value	\$1 - \$1,000	All	Global Rate 19% (Duty/VAT/DTA)				Not required
Low value	\$1,001 - \$2,500	All	Global Rate 19% (Duty/VAT/DTA)				Required
Formal	>\$2,500	All	N/A	Per HS Code	16%	0.8%	Required

De minimis only applicable for shipments shipped from US, Canada.

*(FTAMP) Free Trade Agreement between Mexico and the Republic of Panama.

** (PAT) Pacific Alliance Trade: Chile, Colombia, Mexico and Peru.

*** (CPTPP) Comprehensive and Progressive Agreement for Trans-Pacific Partnership: Australia, Brunei Darussalam, Canada, Chile, Japan, Malaysia, Mexico, Peru, New Zealand, Singapore, and Vietnam.

**** (USMCA) U.S. - Mexico - Canada Agreement.

Importer Registration = Padron de importadores. This is a complex process designed mostly for commercial importers.

NOTE: Shipments containing good subject AD/CVD, such as footwear, require formal entry.

Reminder: Consignee TAX ID is required for all shipments regardless of value

IMPORTANT

- Shipments valued **over US\$1,000** now require to be register with Customs via “**Padron de Importador**”.
- Shipper **must provide complete importer’s/consignee’s information**, including Name, Address, Phone, Email, Tax ID. **Consignee’s TAX ID is required for all shipments regardless of value.**
- Shipments containing goods subject to AD/CVD (e.g. **Footwear**) require formal entry
- Shipments valued over **US\$2,500** require formal import process.

HOW CAN YOU AVOID DELAYS?

- **Shippers from Rest of World to Mexico can avoid delays by:**
 - ✓ Being aware of new regulations and provide complete and accurate Commercial Invoice data: including goods description and importer’s/consignee’s complete information: Name, Address, Phone, Email, and Tax ID, ideally when creating the shipment via the DHL Electronic Shipping solutions/integrations.
- **Importers/Consignees in Mexico can avoid delays by:**
 - ✓ Being aware of the new regulations and be ready to provide to the Mexican Customs authorities additional information that supports the products to be imported in case their shipment is selected for further inspection.

For additional information, please consult the Mexico Government website below:

[DOF - Diario Oficial de la Federación](#)

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