



DHL EXPRESS  
FREQUENTLY ASKED QUESTIONS (FAQs)

# 2024 MEXICO REGULATORY CHANGES

Last Update: January 3<sup>rd</sup>, 2025

## GENERAL – DM & Low Value Process/ Rates

### 1. What is the regulatory change?

In addition to the regulatory changes from October 2024, on December 30<sup>th</sup>, 2024, the Revenue Agency of Mexico (SAT) issued 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:

- i. Abolition of the De Minimis value threshold of US\$50, except for shipments proceeding from Canada and the United States of America.
- ii. Establishment of a global tax rate of 19% for all shipments valued up to US\$2,500.
- iii. 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: [Mercancas sujetas a cuotas compensatorias 10122024.pdf](#)
- iv. New importer/consignee customs registration requirement for shipments valued over US\$1,000.
- v. Elimination of simplified procedure for shipments valued US\$2,500 to US\$5,000.

### Summary - Effective January 1:

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)				<b>Required</b>
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.

**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

**Formal / High-Value Clearance:** Shipments above US\$2,500 and shipments subject to AD/CVD (Footwear) now require formal entry as of January 1<sup>st</sup>, 2025. There is no change for imports falling outside the Informal (Low-Value) category (above US\$2,500). These shipments will follow the standard formal processing (e.g., formal entry, import permits, duties and taxes based on HTS).



## 2. Why is this regulatory change happening?

The Revenue Authorities of Mexico seek to increase revenue and enhance the enforcement of the Low-Value Informal/simplified procedure to allow only goods to be imported for personal use as opposed to having a commercial purpose (to be resold in Mexico)

### IMPACT FOR SHIPPERS

## 3. What is the impact for shippers from rest of world to Mexico?

Shippers from Rest of the World to Mexico shall be aware of new regulations and understand that new Import Tax rates and restrictions to import under simplified import process apply as of January 1, 2025.

## 4. What can shippers from rest of world to Mexico do to avoid delays?

To avoid delays, shippers from the rest of the world to Mexico must be 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. **Consignee's TAX ID is required for all shipments regardless of value.**

### IMPACT FOR IMPORTERS / CONSIGNEES

## 5. What is the impact for importers/consignees in Mexico?

Importers/Consignees in Mexico shall be aware of the new regulations and understand that:

- New Import Tax rates and simplified process applies as of January 1, 2025.
- Footwear can no longer be imported under the simplified/low value process, shipments containing footwear require formal entry.
- If Customs authorities determine that a shipment requires further inspection, they may be requested to present additional information.

## 6. What can importers/consignees in Mexico do to avoid delays?

To avoid delays, importers/consignees in Mexico, shall:

- Be aware of the new regulations and be ready to provide additional information that supports the products to be imported in case their shipment is selected for further inspection.
- Ensure that the shipper provides complete and accurate data in the air waybill and commercial invoice when creating a shipment with DHL Express, ideally via one of the DHL Electronic Shipping Solutions/integrations.

### ADDITIONAL INFO

## 7. Where can I find additional information?

For additional information, please consult the website below:

- **Mexican Government Website:** [DOF - Diario Oficial de la Federación](#)

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