

### Maquila Industry Amendment

Mexico City, September 1<sup>st</sup>, 2025

On August 28, 2025, the Mexican Government published in the Federal Official Gazette ("DOF") an executive order amending the Manufacturing, Maquiladora and Export Services Industry Promotion Program ("IMMEX Program"), limiting the list of goods that can no longer be imported on temporary basis under the IMMEX Program. The prohibition was expanded to now include the footwear sector, specifically the tariff fractions covered under headings 64.01 to 64.05 of the Tariff of the Law of General Import and Export Taxes ("TIGIE").

This measure was justified by the government, arguing an unfavorable economic situation in the footwear industry: during the period from 2019 to 2024, the Average Annual Growth Rate of the Gross Domestic Product for this sector experienced a decrease, and 10,958 formal jobs were lost. These figures contrast sharply with 2024 data showing exponential growth in imports of finished footwear under the IMMEX Program, representing an increase of 159% in volume and 60.3% in value compared to 2023.

Additionally, the executive order notes that operations in recent years reflect a significant decrease in the proportion of finished footwear returned abroad. The government argues that while in 2021 approximately six pairs were returned for each pair temporarily imported, in 2024 the return ratio was reduced to less than one pair exported for each pair temporarily imported.

Given the widespread non-compliance with the return of temporarily imported goods, the government decided to implement measures to prevent practices that affect employment and the competitiveness of the domestic industry, as well as to limit the possibility of other irregular practices (such as technical smuggling). For these reasons, Annex I of the IMMEX decree was modified, adding tariff items 64.01 to 64.05 of the TIGIE, to establish that as of August 29, 2025, goods consisting of finished footwear may not be temporarily imported under said Decree.

The following link contains the official publication in the DOF for consultation, as well as the complete listing of Annex I of the IMMEX order:  
[https://www.dof.gob.mx/nota\\_detalle.php?codigo=5766797&fecha=28/08/2025#gsc.tab=0](https://www.dof.gob.mx/nota_detalle.php?codigo=5766797&fecha=28/08/2025#gsc.tab=0).

\* \* \*

*This document is a summary for disclosure purposes only. It does not constitute an opinion and may not be used or quoted without our prior written permission. We assume no responsibility for the content, scope or use of this document. For any comments regarding it, please contact any partner of our firm.*