Galicia

Customs & International Trade Update

Resolution Repealing Annex 4 on Estimated Prices for the Textile and Apparel Sectors and Fifth Advance Release of the RGCE

Mexico City, September 17, 2026

On September 14, 2026, the "Resolution repealing Annex 4 of the resolution establishing the mechanism to secure the payment of duties on goods subject to estimated prices established by the Ministry of Finance and Public Credit" was published in the Federal Official Gazette ("DOF"), along with the Fifth Advance Release of the Second Amendment to Annex 22 of the General Foreign Trade Rules in force for 2026.

Below is a brief analysis of the background and key implications of these amendments.

a. Relevant Background

On February 28, 1994, the "Resolution establishing the mechanism to secure the payment of duties on goods subject to estimated prices established by the Ministry of Finance and Public Credit ("SHCP")" was published in the DOF. This measure was designed to combat undervaluation in the importation of merchandise, under which imported goods listed in the Annex to that Resolution could be released upon the prior posting of a guarantee to cover the payment of the duties to which the goods might ultimately be subject, rather than rejecting the customs value declared by the importer.

With specific regard to the textile and apparel sectors, on December 26, 2014, the "Decree establishing measures for the productivity, competitiveness, and combating of undervaluation practices in the textile and apparel sectors" was published. Through that decree, the Executive branch instructed the SHCP to implement actions to prevent and combat undervaluation, including mechanisms to monitor the customs value of goods in those sectors.

In compliance therewith, on December 29, 2014, the resolution through which the SHCP issued Annex 4, establishing the estimated prices applicable to certain tariff classifications in the textile and apparel sectors, was published in the DOF. Under that Annex, importers that declared a customs value lower than the corresponding estimated price were required to post a guarantee to cover the duties that might be triggered by their importation, on the terms provided in the original resolution of February 28, 1994.

Arising from the same regulatory framework, and as an additional measure aimed at the textile and apparel sectors, the Ministry of Economy established an automatic import permit, which the importer must obtain only when the goods are intended for the definitive import regime and their unit price is lower than the estimated price established by the SHCP under the aforementioned Annex 4. This permit was originally provided for in item 8 BIS of Annex 2.2.1 of the General Rules and Criteria on Foreign Trade issued by that entity.

As a result, both the guarantee and the automatic permit applicable to goods in the textile and apparel sectors were contingent upon the same parameter established under the estimated prices.

b. Resolution Repealing Annex 4 on Estimated Prices for the Textile and Apparel Sectors

In this context, the publication of September 14, 2026, is significant because, as of its effective date, goods classified under the tariff classifications included in that Annex and belonging to the textile and apparel sectors **will no longer be subject to the estimated price mechanism** and, therefore, to the obligation to post the corresponding guarantee when declaring a value lower than the estimated price established by the SHCP.

According to the explanatory statement of the Resolution, this measure is driven by the dynamism of foreign trade operations, the strengthening of risk-analysis, auditing, and customs valuation mechanisms, and the implementation of specific measures to prevent and combat undervaluation.

This does not entail any limitation on, or prior qualification of, the audit powers held by the customs authorities to verify compliance with the obligations applicable to importers, since the Resolution itself expressly states that the Customs Law and other applicable provisions establish mechanisms to safeguard the tax interest and to continue countering undervaluation practices in the textile and apparel sectors.

The Resolution provides in its sole transitory article that it will enter into force on the day following its publication, i.e., as of September 15, 2026.

The official DOF publication may be consulted at the following link: https://dof.gob.mx/nota_detalle.php?codigo=5798759&fecha=14/09/2026#gsc.tab=0

c. Effects on the automatic import permit for textile and apparel products

Likewise, the repeal of the estimated prices applicable to the tariff classifications contained in Annex 4 means that the reference parameter that established and triggered the requirement to obtain the automatic import permit for those goods also ceases to exist.

Consequently, as of September 15, 2026, the definitive importation of goods from the textile and apparel sectors listed in Annex 4 will be exempt from obtaining that automatic permit.

The foregoing remains subject to the customs provisions applicable to each specific case, since the Ministry of Economy could continue to process and, where applicable, issue the permits corresponding to operations that remain governed by the regulations in force before the repeal of Annex 4 took effect.

d. Fifth Advance Release of the Second Amendment to Annex 22 of the General Foreign Trade Rules

On the same date, the Fifth Advance Release of the Second Amendment to Annex 22 of the General Foreign Trade Rules for 2026 was published, the main changes to which are summarized below:

- **GA Identifier (customs guarantee account) set forth in Appendix 8 of Annex 22**. Scenario 4 of the complement, which covered the goods listed in Annex 4 on estimated prices, has been amended to read "Not applicable". The scenarios referring to Annexes 2, 3, and 5, which relate to sectors other than textile and apparel, remain in effect.

- **EX Identifier (exemption from the customs guarantee account)**. The scenario that covered a value equal to or greater than the estimated price under Annex 4 now also reads "Not applicable", since Annex 4 has been repealed.

For further information regarding this update, please consult the specialists in our Customs & International Trade practice.

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