Sale by foreign residents to Maquila

By Edgar Klee, Fernanda Ruizesparza | June 17, 2021

RELATED PRACTICES Mexico, International

On May 27, several modifications to the Administrative Customs Rules were published in the *Official Gazette of the Federation*. Among other changes, Rule 5.2.5 was eliminated. The rule provided that foreign owners' sale of goods that were imported on a temporary basis under an IMMEX Program to the entity that has the IMMEX Program ("Maquila") was considered a sale carried out abroad with no VAT effect.

The effect of such elimination is that the sale of goods by a foreign owner to a Maquila will trigger VAT. Generally, when such sale takes place, it is so that the Maquila can sell the finished product in the national territory. It should be considered that besides the analyzed VAT, when the final product is regularized and sold, such operations will also trigger VAT for import and sale, respectively.

The modification will enter into effect 30 days after its publication, which is on July 8.

If you have any questions, please contact one of the lawyers listed below.

To read en español, click here.

© 2026 Haynes and Boone, LLP