



Regulatory News Alerts & Updates

RegAlert: Mexico – Import Tax Increase for Simplified Clearance of Non-USMCA, and Non-CPTPP Shipments

July 30, 2025

Background

On December 30, 2024, the Mexican government published regulations affecting the simplified clearance of express shipments, setting forth a flat import tax (19%) for shipments sent from non-USMCA countries and expanding the information obligations on their clearance. On April 7, 2025, the government published amendments repealing, rolling back, or adjusting some of those measures. On July 27, 2025, the government announced an increase in the flat import tax rate from 19% to 33.5%, effective August 15, 2025.

What will change?

1. Effective August 15, 2025:

- a. The 19% flat import tax rate applicable to express shipments sent from most of the world to Mexico will increase to 33.5%.
- b. Express shipments sent from Canada and the U.S. into Mexico shall continue to be taxed under Article 7.8 of the U.S.-Mexico-Canada Agreement (USMCA), as follows:

Value in US Dollars of the Goods set forth in the Air Waybill	Applicable Import Tax Rate
US\$0.00 - \$50.00	0%
\$50.01 - \$117.00	17%
\$117.01 - \$2,500.00	19%

- c. Express shipments sent from the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) countries into Mexico valued between US\$0.00

and \$1.00 shall be taxed with a 0% rate; shipments valued above US\$1.00 shall be taxed at the 33.5% flat tax rate. CPTPP countries are Australia, Brunei, Canada, Chile, Malaysia, Mexico, New Zealand, Peru, Singapore, the United Kingdom, and Vietnam.

Frequently Asked Questions

Q 1 – When will the changes go into effect?

A 1 – The new flat import tax rate is slated to take effect on August 15, 2025.

Q 2 – What import tax rate will be applied to shipments in transit before August 15, 2025?

A 2 – The new import tax rate will be applied to shipments arriving in Mexico as of August 15, 2025. If the shipment arrives in Mexico before that date, the current import tax rates will apply, even if clearance takes place on the 15th or later.

Q3 – Are there any other amendments or modifications to the simplified form of clearance taking place?

A 3 – At this time, no other amendments or adjustments are foreseeable.

Date of enforcement: August 15, 2025

References:

[Cuarta Resolución de Modificaciones a las Reglas Generales de Comercio Exterior para 2025 \(4th amendment to the General Rules of Foreign Trade\), published on July 27, 2025: \(English and Spanish text\)](#)

Regulatory Alert – Mexico – Regulatory Amendments to the Simplified Clearance of Express Shipments:

[Update: Mexico – Regulatory Amendments to the Simplified Clearance of Express Shipments](#)