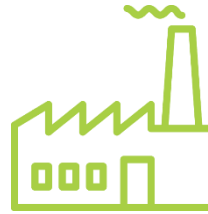




# SAT Audits Specific to Foreign Trade

Nos apasiona tu tranquilidad

# Obligation for manufacturing in Mexico



## IMMEX Decree

- Returns abroad
- ICS (Annex 24)
- Keep goods in facility
- Amongst others

## VAT Certification

- Balances Annex 31
- Tax Compliance
- Manufacturing process
- Amongst others

## Importer's License

- Address
- Sector's Request
- Tax compliance
- Amongst others

## Others

- AEO
- Specialties
- Etc

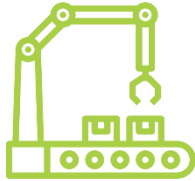
# Who sets the rules?



Mexican Custom's Laws IRS

Through an Audit procedure

# Key areas to focus on



Fixed Assets

IMMEX  
creation

Current



ICS (Annex 24/31)

Reviewed time  
span 5 year on  
Raw Material



Customs Files

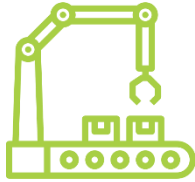
Reviewed time  
span 5 year on  
Import/Export



Compliance

Reviewed time span 5 year on Import/Export  
(FTA, Import Duties, Incoterms, Permissible  
time frame of goods, etc)

# Key areas to focus on



Risk: **High**

Fixed Assets

←  
IMMEX  
creation

→  
Current



Risk: **High**

ICS (Annex 24/31)



Reviewed time  
span 5 year on  
Raw Material



Risk: **Medium**

Compliance



Reviewed time span 5 year on Import/Export  
(FTA, Import Duties, Incoterms, Permissible  
time frame of goods, etc)



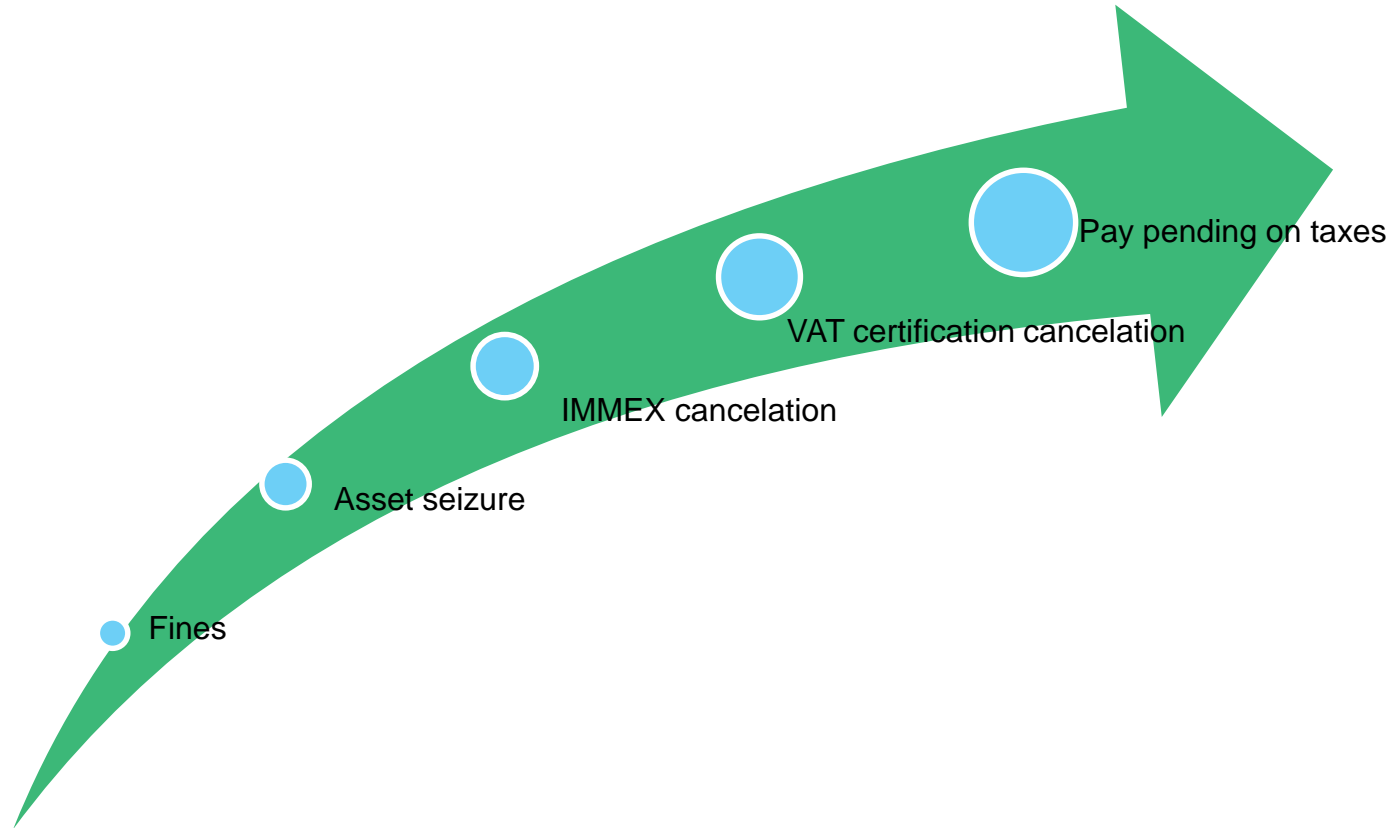
Risk: **Medium**

Customs Files



Reviewed time  
span 5 year on  
Import/Export

# Consequences



# Risk Level?



Risk: **Low**



Risk: **Medium**



Risk: **High**

# Recommendations

- ✓ Identify your risk
- ✓ Implement internal automated procedures
- ✓ Self-audit periodical
  - ✓ Fixed Assets
  - ✓ Documents
  - ✓ ICS (Annex 24/31)
  - ✓ Compliance



# Contact Us

## Hilda Marquez

*Sales Manager*

*marquez@audico.com.mx*

*+52 (664) 382-0846 Ext. 2005*

## Juan Carlos Quintero

*Marketing & Sales Partner*

*jcquintero@audico.com.mx*

*+52 (664) 382-0846 Ext. 2005*

