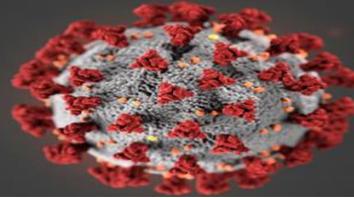


# Información fiscal, aduanera y de comercio exterior del día 03 de junio de 2020 (incidencia de las RU - TMEC en la Industria del Hierro y del Acero)



**INFORMACIÓN FISCAL-  
ADUANERA Y DE COMERCIO  
EXTERIOR**



**Incidencia de las Reglamentaciones Uniformes en la Industria del Hierro y del Acero (Textos finales de las Reglamentaciones Uniformes del T-MEC)**

El día de hoy la Secretaría de Economía publicó los “Textos finales de las Reglamentaciones Uniformes en el Tratado México, Estados Unidos y Canadá (T-MEC), dentro de las reglas de origen, se establecen los criterios de bienes obtenidos en su totalidad, el tratamiento para recuperados y que se utilizan en la producción de un bien remanufacturado, *de minimis*, conjuntos de productos / kits o productos compuestos, valor de contenido regional, acumulación, requisitos para el transporte, operaciones que no califican.



En la sección 13 ubicamos las reglas específicas de origen para vehículos y determinadas auto partes, **teniendo incidencia en la sección 17, así como en la tabla S lo referente a ACERO Y ALUMINIO**, información que se reproduce a continuación:

**“SECTION 17: STEEL AND ALUMINUM**

*(1) In addition to meeting the requirements of sections 13 through 16 or Schedule I (PSRO Annex), a passenger vehicle, light truck, or heavy truck is originating only if, during a time period provided for in subsection (2), at least 70 percent, by value, of the vehicle producer’s purchases at the corporate level in the territories of one or more of the USMCA countries of: (a) steel listed in Table S; and (b) aluminum listed in Table S; are of originating goods.*

*(2) For the purposes of subsection (1), only the value of the steel or aluminum listed in Table S that is used in the production of the part will be taken into consideration for a part of subheading 8708.29 or 8708.99 listed in Table S.*

*(3) The requirement set out in subsection (1) applies to steel and aluminum purchases made by the producer of passenger vehicles, light trucks or heavy trucks, including purchases made directly by the vehicle producer from a steel producer, purchases by the vehicle producer from a steel service center or a steel distributor. Subsection (1) also applies to steel or aluminum covered by a contractual arrangement in which a producer of passenger vehicles, light trucks, or heavy trucks negotiates the terms under which steel or aluminum will be supplied to a parts producer by a steel producer or supplier selected by the vehicle producer, for use in the production of parts that are supplied by the parts producer to a producer of passenger vehicles, light trucks, or heavy trucks. Such*

*purchases must also include steel and aluminum purchases for major stampings that form the “body in white” or chassis frame, regardless of the producer that makes such purchases.*

**(4)** *The requirement set out in subsection (1) applies to steel and aluminum purchased for use in the production of passenger vehicles, light trucks or heavy trucks. Subsection (1) does not apply to steel and aluminum purchased by a producer for other uses, such as the production of other vehicles, tools, dies or molds.*

**(5)** *For the purpose subsection (1), as it applies to a steel good set out in Table S, a good is originating if: Subject to Legal Review in English, Spanish and French for Accuracy, Clarity and Consistency Subject to Authentication of English, Spanish and French Versions June 3, 2020 88 (a) beginning on July 1, 2020 until June 30, 2027 the good satisfies the applicable requirements established in Schedule I (PSRO Annex) or section 13 and all other applicable requirements of these Regulations; or (b) beginning on July 1, 2027 the good satisfies all other applicable requirements of these Regulations, and provided that all steel manufacturing processes occur in one or more of the USMCA countries, except for metallurgical processes involving the refinement of steel additives. Such steel manufacturing processes include the initial melting and mixing and continues through the coating stage. This requirement does not apply to raw materials of used in the steel manufacturing process, including iron ore or reduced, processed, or pelletized iron ore of heading 26.01, pig iron of heading 72.01, raw alloys of heading 72.02 or steel scrap of heading 72.04.*

**(6)** *The vehicle producer may calculate the value of steel and aluminum purchases in subsection (1) by the following methods: (a) for steel or aluminum imported or acquired in the territory of a USMCA country: (i) the price paid or payable by the producer in the USMCA country where the producer is located; (ii) the net cost of the material at the time of importation; or (iii) the transaction value of the material at the time of importation. (b) for steel or aluminum that is self-produced: (i) all costs incurred in the production of materials, which includes general expenses, and (ii) an amount equivalent to the profit added in the normal course of trade, or equal to the profit that is usually reflected in the sale of goods of the same class or kind as the self-produced material that is being valued.*

**(7)** *For the purpose of determining the vehicle producer’s purchases of steel or aluminum in subsection 17(1), the producer may calculate the purchases: (a) over the previous fiscal year of the producer; (b) over the previous calendar year; (c) over the quarter or month to date in which the vehicle is exported; (d) over the producer’s fiscal year to date in which the vehicle is exported; or (e) over the calendar year to date in which the vehicle is exported. Subject to Legal Review in English, Spanish and French for Accuracy, Clarity and Consistency Subject to Authentication of English, Spanish and French Versions June 3, 2020 89*

**(8)** *If the producer chooses to base a steel or aluminum calculation on paragraph (7)(c), (d) or (e), that calculation may be based on the producer’s estimated purchases for the applicable period.*

**(9)** *For the purpose of determining the vehicle producer’s purchases of steel or aluminum in subsection (1), the producer may calculate the purchases on the basis of: (a) all motor vehicles produced in one or more plants in the territory of one or more USMCA countries; (b) all motor vehicles exported to the territory of one or more USMCA countries; (c) all motor vehicles in a category set out in subsection 16(1) that are produced in one or more plants in the territory of one or more USMCA countries; or, (d) all motor vehicles in a category set out in subsection 16(1) exported to the territory of one or more USMCA countries.*

**(10)** *The producer may choose different periods for the purpose of its steel and aluminum calculations.*

**(11)** *If the producer of a passenger vehicle, light truck, or heavy truck has calculated steel or aluminum purchases on the basis of estimates before or during the applicable period, the producer must conduct an analysis at the*

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*end of the producer's fiscal year of the actual purchases made over the period with respect to the production of the vehicle, and, if the passenger vehicle, light truck, or heavy truck does not satisfy the steel or aluminum requirement on the basis of the actual purchases, immediately inform any person to whom the producer has provided a certification of origin for the vehicle, or a written statement that the vehicle is an originating good, that the vehicle is a non-originating good.*

(...)

### **TABLE S**

#### **Steel and Aluminum**

*The following table lists the HS subheadings for steel and aluminum subject to the USMCA steel and aluminum purchasing requirements set out in Section 17 to facilitate implementation of the steel and aluminum purchasing requirement, pursuant to Article 6.3 of the Appendix to Annex 4-B of the Agreement. The prefix "ex" is used to indicate that only goods described in the "Description" column are taken into consideration when performing the calculation. These descriptions cover structural steel or aluminum purchases by vehicle producers used in the production of passenger vehicles, light trucks, or heavy trucks, including all steel or aluminum purchases used for the production of major stampings that form the "body in white" or chassis frame as defined in Table A.2 (Parts and Components for Passenger Vehicles and Light Trucks). The descriptions do not cover structural steel or aluminum purchased by parts producers or suppliers used in the production of other automotive parts.*



	<b>DESCRIPTION</b>	<b>6-DIGIT HS SUBHEADING(S)</b>
<b>STEEL</b>		
	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:</b>	
	Other, in coils, not further worked than hot-rolled, pickled	7208.25 7208.26 7208.27
	Other, in coils, not further worked than hot-rolled	7208.36 7208.37 7208.38 7208.39
	Other, not in coils, not further worked than hot-rolled	7208.51 7208.52 7208.53 7208.54
	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:</b>	
	In coils, not further worked than cold-rolled (cold-reduced):	7209.15 7209.16 7209.17 7209.18



	Not in coils, not further worked than cold-rolled (cold-reduced):	7209.25 7209.26 7209.27 7209.28 7209.90
	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:</b>	
	Electrolytically plated or coated with zinc	7210.30
	Otherwise plated or coated with zinc, Other (Not Corrugated)	7210.49
	Other plated or coated with aluminum	7210.69
	Other: Clad; Other: Electrolytically coated or plated with base metal, Other	7210.90
	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:</b>	
	Other, of a thickness of 4.75 mm or more	7211.14
	Other:	7211.19
	Not further worked than cold-rolled (cold-reduced), Containing by weight less than 0.25 percent of carbon:	7211.23
	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:</b>	
	Electrolytically plated or coated with zinc	7212.20
	Otherwise plated or coated with zinc	7212.30



	<b>DESCRIPTION</b>	<b>6-DIGIT HS SUBHEADING(S)</b>
	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</b>	
	Other, of free-cutting steel	7213.20
	Other: Other	7213.99
	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling</b>	
	Other, of free-cutting steel	7214.30
	Of rectangular (other than square) cross-section	7214.91
	Other: Other	7214.99
	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more</b>	
	Other, not further worked than hot-rolled, in coils:	7225.30
	Other, not further worked than hot-rolled, not in coils:	7225.40
	Other, not further worked than cold-rolled (cold-reduced):	7225.50
	Electrolytically plated or coated with zinc	7225.91
	Other: Otherwise plated or coated with zinc	7225.92
	Other: Other	7225.99
	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm:</b>	



	Other: Not further worked than hot-rolled: Of tool steel (other than high-speed steel):	7226.91
	Not further worked than cold-rolled (cold-reduced):	7226.92
	Other:	7226.99
	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel</b>	
	Of silico-manganese steel	7227.20
	Other	7227.90
	<b>Other bars and rods of other alloy steel; angles, shapes</b>	
	<b>and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</b>	
	Bars and rods, of high speed steel	7228.10
	Bars and rods, of silico-manganese steel	7228.20
	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	7228.30
	Other bars and rods	7228.60
	<b>Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel:</b>	
	Other, welded, of circular cross section, of iron or nonalloy steel:	7306.30
	Other, welded, of circular cross section, of other alloy steel:	7306.50
	Other, welded, of noncircular cross section:	7306.61 7306.69 7306.90
	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>	
	Major, secondary, and structural body panel stampings, that form the "body in white"	ex 8708.29
	Stamped frame components that form the chassis frame	ex 8708.99

	DESCRIPTIONS	HS HEADING OR SUBHEADING
<b>ALUMINUM</b>		
	Unwrought aluminum	76.01
	Aluminum waste and scrap	76.02
	Aluminum bars, rods and profiles	76.04
	Aluminum wire	76.05
	Aluminum plates, sheets and strip, of a thickness exceeding 0.2 mm:	76.06
	Aluminum tubes and pipes	76.08
	<b>Parts and accessories of the motor vehicles of headings 8701 to 8705:</b>	
	Major, secondary, and structural body panel stampings, that form the “body in white”	ex 8708.29
	Stamped frame components that form the chassis frame	ex 8708.99

**Es importante mencionar que: “este texto se publica con fines informativos y refleja el resultado de las negociaciones a nivel técnico entre EE.UU., México y Canadá de las Reglamentaciones Uniformes al amparo del artículo 5.16 del T-MEC. Este texto estará sujeto a una revisión legal y verificación entre las Partes del T-MEC en los idiomas inglés, español y francés para su adopción.”**

Parte I. Uniform Regulations for Rules of Origin (RoO) **(REGLAS DE ORIGEN)** Consulta disponible en: [https://www.gob.mx/cms/uploads/attachment/file/555628/Uniform\\_Regulations\\_for\\_Rules\\_of\\_Origin\\_-\\_June\\_3\\_-\\_Final.pdf](https://www.gob.mx/cms/uploads/attachment/file/555628/Uniform_Regulations_for_Rules_of_Origin_-_June_3_-_Final.pdf)