



**HACIENDA**  
SECRETARÍA DE HACIENDA Y CRÉDITO PÚBLICO



# **GUIDE FOR THE APPLICATION OF BENEFITS UNDER THE MUTUAL RECOGNITION ARRANGEMENT BETWEEN THE AUTHORIZED ECONOMIC OPERATOR (AEO) PROGRAMS OF MEXICO AND BRAZIL**





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## INTRODUCTION

According to Article 100-A of the Customs Law, the Tax Administration Service will authorize the registration of certified companies as Authorized Economic Operators, when in addition to complying with the requirements established by Mexican regulations; companies meet the minimum-security standards, determined in the document entitled “Company’s Security Profile”.

These standards are aligned with the SAFE Framework (Framework of Standards to Secure and Facilitate Global Trade) adopted by the World Customs Organization, in June 2005. and subsequently updated in 2021. In Mexico, the program is known as Authorized Economic Operator.

The SAFE Framework defines the Mutual Recognition Arrangement, as a concept whereby an action or decision taken or an authorization granted by the Customs Administration of a country, is recognized and accepted by another Customs Administration, that seek to ensure and facilitate international trade, through the recognition of the compatibility of their respective security programs in the supply chain and companies certified as Authorized Economic Operator.

## SCOPE

Through cross-signatures on April 7, 2021 in Mexico and on May 5, 2021 in Brazil, the Mutual Recognition Arrangement between the Tax Administration Service and the Special Secretariat of Federal Revenue of Brazil was signed. Through this Arrangement, both countries recognize their Authorized Economic Operator.

## BENEFITS

Benefits received under the Mutual Recognition Arrangement translates into a lower number of inspections during the customs clearance, and in case of inspections, the certified Authorized Economic Operator company will have priority.

## CASES IN WHICH BENEFITS CAN BE RECEIVED

In order to receive the benefits from the Authorized Economic Operator Program, Mexican importers will identify operations with suppliers who are certified as Authorized Economic Operator. To carry out this process, Mexican importers must use the correct fields in the entry summary, according to the Annex 22, Appendix 8 (Entry Summary Guidelines) of the Mexican General Rules for Foreign Trade, (As shown in the table below).





Identifier	Level	Cases	Complement 1	Complement 2	Complement 3
IC-CERTIFIED COMPANY	G	Indicate it is a certified company.	Declare the corresponding code/key according to the following:  <b>A.</b> Rule 7.1.4. Paragraph A. <b>O.</b> Rule 7.1.4. Paragraph B, C, D, E, F y G.	Do not capture data (Empty).	Do not capture data (Empty).
OE-AUTHORIZED ECONOMIC OPERATOR	G	Identify international suppliers who have a valid Authorized Economic Operator Program O certification in their country, and have signed a Mutual Recognition Arrangement with Mexico.	Declare the Authorized Economic Operator number, provided by the supplier	<b>Country</b> that signed the Arrangement with Mexico, according to <b>Annex 22, Appendix 4.</b>	Do not capture data (Empty).

Therefore, there are two different application cases to obtain the benefits:

- 1. When a Mexican company certified as Authorized Economic Operator, performs an import operation and its supplier is a Brazilian Company with an Authorized Economic Operator certification.**
- 2. When a Mexican company without an Authorized Economic Operator certification, performs an import operation and its supplier is a Brazilian Company with an Authorized Economic Operator certification.**





### CASE 1

In this case, the Mexican company with an Authorized Economic Operator certification, importing goods from a Brazilian Supplier with an Authorized Economic Operator certification, must fill in the field **“DATOS DEL PROVEEDOR O COMPRADOR”** section, with the following information:

- ✓ **TAX ID of the Supplier**
- ✓ **Company name**
- ✓ **Address**

As shown below:

DATOS DEL PROVEEDOR O COMPRADOR			
ID. FISCAL <b>XXXXXX</b>	NOMBRE, DENOMINACIÓN O RAZÓN SOCIAL <b>Sao Paulo Industrial</b>	DOMICILIO <b>Nothmann 32, Sao Paulo, Brasil</b>	VINCULACIÓN

Additionally, in section **“KEY/COMPLEMENT IDENTIFIER”**, the Mexican company must apply the identifier **“IC”**, which indicates that it is a certified Mexican company and in the section Complement 1, it must indicate the key **“O”**, which means it is a certified company according to rule 7.1.4. category Authorized Economic Operator.

In the second line, the Mexican company must apply the identifier **“OE”**, which means that its supplier is an Authorized Economic Operator and the supplier is within a country that has signed a Mutual Recognition Arrangement with Mexico. The next step is, in Complement 1, the Mexican company must indicate the **Authorized Economic Operator Number** of the Brazilian Supplier, which must be provided by the supplier. In Complement 2, indicate the Key of the country of origin, in this case to Brazilian is **“BRA”**.

### Examples:

DATOS DEL DESTINATARIO							
ID. FISCAL	NOMBRE, DENOMINACIÓN O RAZÓN SOCIAL			DOMICILIO:			
TRANSPORTE	IDENTIFICACIÓN:			PAÍS:			
NÚMERO (GUIA/ORDEN EMBARQUE)/ID:							
NÚMERO / TIPO DE CONTENEDOR:							
CLAVE / COMPL. IDENTIFICADOR:	<b>IC</b>	<b>O</b>					
	<b>OE</b>	<b>XXXXXXX</b>			<b>BRA</b>		
OBSERVACIONES							



Thus, the validation system of the operation in Mexico, will identify the information provided in the Entry Summary, it will recognize data and suppliers from Authorized Economic Operator certified companies and the benefits will be granted under the Mutual Recognition Arrangement.

## CASE 2

In this case, the Mexican company without Authorized Economic Operator certification, imports goods from a Brazilian Company with Authorized Economic Operator certification. The Mexican company must fill in the **“DATOS DEL PROVEEDOR O COMPRADOR”** section, with the following information:

- ✓ **TAX ID of the Supplier**
- ✓ **Company name**
- ✓ **Address**

As shown below:

DATOS DEL PROVEEDOR O COMPRADOR			
ID. FISCAL <b>XXXXXX</b>	NOMBRE, DENOMINACIÓN O RAZÓN SOCIAL <b>Sao Paulo Industrial</b>	DOMICILIO <b>Nothmann 32, Sao Paulo, Brasil</b>	VINCULACIÓN

In the **“CLAVE/ COMPL. IDENTIFICADOR”** section, the Mexican company must apply the identifier **“OE”**, which means that its supplier is an Authorized Economic Operator and the supplier is within a country that has signed a Mutual Recognition Arrangement with Mexico. The next step is, in Complement 1, the Mexican company must indicate **Authorized Economic Operator Number** of the Brazilian Supplier, which must be provided by the supplier. In Complement 2 (next column), indicate the Key of the origin country of the supplier, in this case, to Brazil is **“BRA”**.

DATOS DEL DESTINATARIO						
ID. FISCAL	NOMBRE, DENOMINACIÓN O RAZÓN SOCIAL			DOMICILIO:		
TRANSPORTE	IDENTIFICACIÓN:			PAÍS:		
NÚMERO (GUIA/ORDEN EMBARQUE)/ID:						
NÚMERO / TIPO DE CONTENEDOR:						
CLAVE / COMPL. IDENTIFICADOR:	<b>IC</b>	<b>BRAXXXXXXX</b>		<b>BRA</b>		
OBSERVACIONES						



Thus, the validation system of the operation in Mexico will recognize the information provided in the Entry Summary by the Authorized Economic Operator certified company and its suppliers and the benefits will be granted under the Mutual Recognition Arrangement.

## RECOMMENDATIONS

It is important that Mexican companies who want to obtain the benefits under the Mutual Recognition Arrangement consider the following recommendations:

1. If they are aware their suppliers have Authorized Economic Operator certification and they are not receiving the benefits this might be due to the fact that they do not know how to make the request to receive it, therefore, you should ask to include the **Authorized Economic Operator Number** in the shipment documentation.
2. If the system shows an error, when validating the entry summary, this must be sent through the established procedure in order to get a proper response.
3. When Mexican Authorized Economic Operator companies do not have a certified Authorized Economic Operator supplier, they must continue to use the identifier as they currently do.

As shown below:

DATOS DEL DESTINATARIO							
ID. FISCAL	NOMBRE, DENOMINACIÓN O RAZÓN SOCIAL				DOMICILIO:		
TRANSPORTE	IDENTIFICACIÓN:				PAÍS:		
NÚMERO (GUIA/ORDEN EMBARQUE)/ID:							
NÚMERO / TIPO DE CONTENEDOR:							
CLAVE / COMPL. IDENTIFICADOR:	IC	O					
OBSERVACIONES							

## LEGAL FRAMEWORK

- Article 100-A and 100-B of the Customs Law.
- Title 7 from Mexican General Rules for Foreign Trade, in force.
- Appendix 4 and 8 of the Annex 22 of the Mexican General Rules for Foreign Trade, in force.

## GLOSSARY

1. **O:** Key according to the rule 7.1.4, AEO Modality.
2. **Identifier IC:** Identifies certified companies under the AEO program in México.
3. **Identifier OE:** Identifies an international supplier that has an Authorized Economic Operator certification in a country that has signed a Mutual Recognition Arrangement with Mexico





- 4. **Authorized Economic Operator Number:** A number provided by the foreign supplier to identify has AEO certification in their country.
- 5. **Country of origin:** Country of the foreign supplier with whom a Mutual Recognition Arrangement has been signed. (See list of country of origin codes, Annex 22, Appendix 4).

**CONTACT**

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