

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

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Committee on Customs Valuation

Original: Spanish

**INFORMATION ON IMPLEMENTATION AND ADMINISTRATION
OF THE AGREEMENT**

Legislation of Mexico

Supplement

The following communication, dated 17 May 1994, has been received from the Permanent Mission of Mexico.

Pursuant to the notification obligations under the Customs Valuation Code, please find attached the amendments made to the Mexican Customs Law by the decree published in the Diario Oficial de la Federación (Mexican Official Gazette) on 29 December 1993. This decree introduces the necessary changes in the rules so as to take account in customs valuation, as from 1 January of this year, of the cost of transport, insurance and associated costs incurred in connection with transport.

ARTICLE 49 ...

I. ...

- (d) The cost of transport, insurance and associated costs such as loading, unloading and handling charges incurred in connection with the transport of the goods until the circumstances referred to in paragraph I of Article 38 of this Law obtain.

ARTICLE 50 ...

II. ...

- (b) The cost of transport, insurance and associated costs such as loading, unloading and handling charges incurred in connection with the transport of the goods, paid after the circumstances referred to in Section I of Article 38 of this Law obtain.

ARTICLE 55-D ...

II. The usual costs of transport, insurance and associated costs such as loading, unloading and handling charges incurred in connection with the transport of the goods, paid after the circumstances referred to in Section I of Article 38 of this Law obtain and not deemed to be general costs in accordance with the preceding paragraph.