

**Voluntary Report** – Voluntary - Public Distribution

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**Report Name:** Exporting Alcoholic Beverages to Mexico - Summary of Process and Requirements

**Country:** Mexico

**Post:** Mexico City ATO

**Report Category:** Beverages, Wine

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**Report Highlights:**

This report intends to inform U.S. beer, wine, and spirits companies interested in exporting to Mexico about the general requirements, import process and timeframes, and about how often they are updated. ATO Mexico City recommends that all relevant stakeholders frequently check official sources for any changes. The COVID-19 pandemic has affected the number of staff working for some Mexican agencies, and some processes may take longer to be completed. This report is for informative purposes; U.S. exporters are encouraged to obtain the services of experienced and reputable importers and customs brokers when doing business with Mexico.

## **EXPORTING WINE, BEER, AND SPIRITS TO MEXICO: PROCESS AND REQUIREMENTS.**

Mexico is a country with lots of local options for alcoholic beverages—mainly tequila and beer—but Mexicans are increasingly consuming more wine and are open to incorporating beverages from diverse origins. From 2010 to 2019, imports of alcoholic beverages grew 207 percent, going from \$440 billion to \$909 billion<sup>1</sup>.

It is very important for producers, manufacturers, packers, and importers of alcoholic beverages to Mexico to consider all the requirements and processes so that the product reaches the final consumer without setbacks.

The following steps are outlined to help exporters understand the requirements and process. *U.S. Exporters are advised to obtain the services of an experienced and reputable importer who will import their products into Mexico*<sup>2</sup>.

1. **Registration with local authorities.** A person or company that wishes to import merchandise to Mexico needs to register before the Tax Authority (SAT in Spanish). First you need to be part of the Federal Tax Registry or RFC (*Registro Federal de Contribuyentes*), and in the case of alcoholic beverages, registration at the Registry of Taxpayers of Alcoholic Beverages (*Padrón de Contribuyentes de Bebidas Alcohólicas en el RFC*) is required. These processes are free and can be done through [SAT's website](#). Importers should also be registered at the Official Register of Importers (*Padrón de Importadores*), an official registry of businesses authorized to import products into Mexico, and the Registry of Importers of Specific Sectors, a list of businesses authorized to import specific products such as wine, spirits, beer, cigarettes. This is also a free process done through the [SAT website](#).
2. **Present corresponding certificates and documents.** Importers in Mexico should work closely with exporters to comply with all required documentation, including but not limited to:
  - a. **Import declaration (Pedimento de Importación).** Provide your customs broker with a written manifest of the goods being sent to Mexico, detailing their value. Maintain a copy of this document, which should also be accompanied by:
    - i. **Commercial invoice** – It should include place, date of issue, name, and address of the destination, detailed commercial description, and name and address of the supplier.
    - ii. **Certificate of origin (Certificado de Origen)** – When there is a Free Trade Agreement, as in the case of the USMCA, this document establishes the origin of the product and the tariff conditions under which the product will be traded.

<sup>1</sup> Source: [Los 5 pasos para importar bebidas alcohólicas a México \(logycom.mx\)](#)

<sup>2</sup> Source: Alcohol and Tobacco Tax and Trade Bureau [TTBGov - International Affairs Resources for Mexico](#)

- iii. **Packing list** – A list that specifies the content of the shipment that should include the number of units, dimensions, serial numbers, parts, and brand information.
- iv. **Weight and volume certificate.**
- v. **Bill (or airway bill) of lading** – The document the carrier issues to acknowledge receipt of a shipment.
- vi. **Certificate of Free Sale (Certificado de Libre Venta y Consumo)** – This is the authorization of the owners of the brands/products to sell them in the Mexican market.
- vii. **Certificate of analysis and sanitary registration (Certificado de Análisis y Registro Sanitario)** – The Mexican government asks for all brands to comply with a quality and sanitary standard. This is a document that each country produces and that the manufacturers should provide.
- viii. **International Phytosanitary Certificate (Certificado Fitosanitario Internacional)** – This document validates that the product is free of pesticides or added chemicals.
- ix. **Export Certificate (Certificado de Exportación)** – This document states that the product is authorized to be exported to Mexico.

3. **Labels and seals (Marbetes y precintos).** Labels and seals are the distinctive sign of fiscal and sanitary control, and both national and imported wines and liquors must comply. In the case of imported alcoholic beverages, labels and seals are attached to the product in a fiscal warehouse (general deposit warehouse) after the import process has been finalized. *Marbetes* are used for containers that do not exceed 5,000 milliliters of capacity, and *Precintos* are used for containers that exceed 5,000 milliliters. This procedure is carried out by the Mexican Tax Authority (SAT) and can be started digitally on their [website](#). The process itself has no cost, but each *marbete* costs \$0.024 (**\$0.4868 pesos**) and *precintos* cost \$0.88 (**\$1.8 pesos**) each<sup>3</sup>. While the approval process is estimated at ten working days, the COVID-19 pandemic has delayed the process significantly. Once approved, the *marbetes* and/or *precintos* are collected at the authorized offices to be placed on the bottles. Examples of a *marbete* below. A Mexican beverage will have a marbete series number starting with *Nn* while a foreign beverage will have a series numbers starting with *Ii*.

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<sup>3</sup> These costs could be updated frequently, it is important to check the [SAT website](#) often.

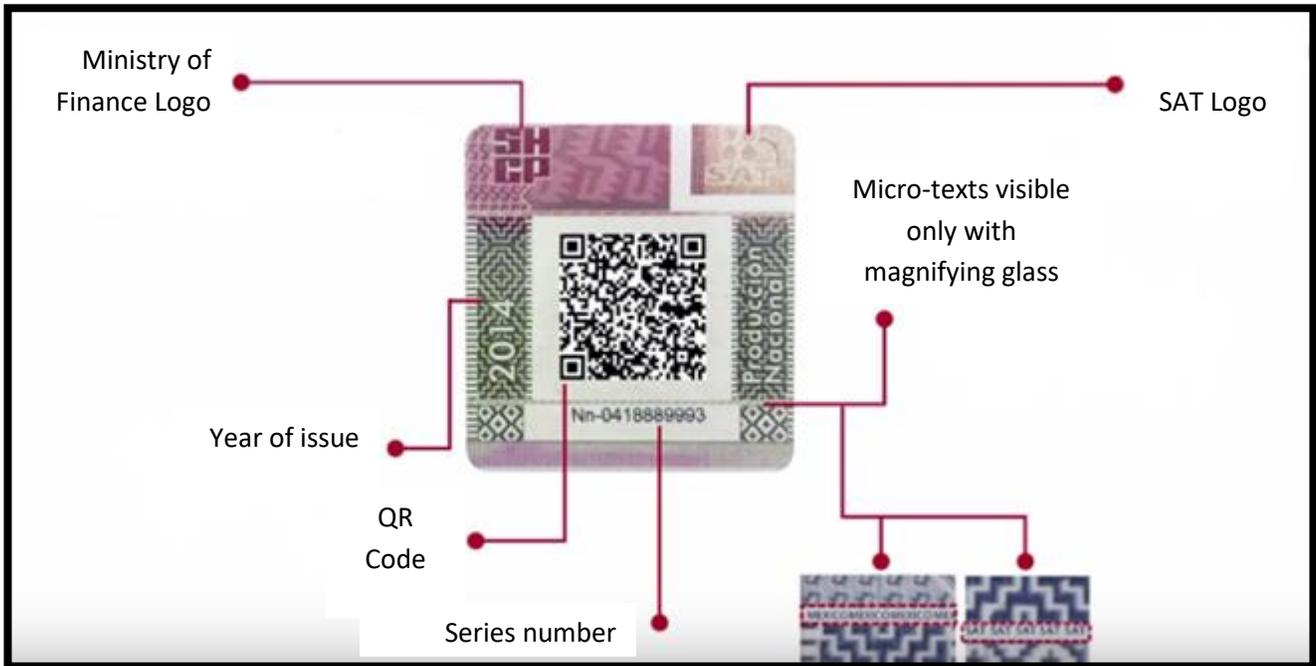


Figure 1. Example of marbete from 2014. The design may vary from year to year, but the required elements remain the same.



Figure 2. Example of marbete from 2019.



Figure 3. Marbete from imported product.

The QR code directs to a website with the product's information. An example below:



Figure 4. Information the marbetes (QRs) provide.

4. **Comply with applicable Official Mexican Standards (NOMs).** Non-tariff provisions regarding labeling, denomination, and hygienic handling must be considered. [NOM-199-SCFI-2017](#) requires producers and packers to include on the label of alcoholic beverages the physicochemical specifications, commercial information, and quality controls. This NOM also refers to [NOM-251-SSA1-2009](#) (establishes minimum requirements of good hygiene practices that must be observed in the beverage process) and [NOM-142-SSA1/SCFI-2014](#) (requires that each bottle have a code engraved to allow traceability and indicate capacity and degree of alcohol). NOM-142 establishes that all alcoholic beverages (imported, manufactured, and sold in Mexico) must comply labeling requirements that includes the following<sup>4</sup>:
- Name or generic name (i.e., “tequila”, “beer”, “wine”) and trademark of the product.
  - Name, corporate name and legal address of the producer and/or distributor.
  - Country of origin (including captions such as “Made in...” and “Product of ...”)
  - Lot identification code that allows traceability.
  - “Best before” date. This must include at least the day and month for products with shelf life equal or less than 3 months, or the month and year for products with shelf life of more than 3 months.
  - Alcohol content (% alcohol by volume).
  - Energy content, expressed in kilojoules (kJ) or kilocalories (kcal).
  - List of ingredients (including additives that could cause hypersensitivity or present allergy concerns to potential consumers).
  - Cautionary notes expressing that the abuse in the consumption of alcohol may be harmful for human health.

<sup>4</sup> Source: [JD Supra: New Labeling Requirements and Production Standards Apply to All Alcoholic Beverages Imported, Manufactured, and Sold in Mexico](#)

- j. Include symbols that discourage alcohol abuse, underage drinking, alcohol consumption by pregnant women and drunk driving. These symbols must be displayed both on the packaging and the individual labels and must be always visible.

**Please keep in mind that all this information (NOM related) should be provided in Spanish.** If product is labeled in Mexico, it must undergo a verification process with a [Verification Unit](#) (UVA). Once the UVA has inspected product labels, a notification will be sent to the Ministry of Economy. If for any reason product does not comply with these requirements, it will not be allowed to enter the country.

5. **Entry of the products.** When a shipment reaches a Mexican point of entry a customs authority will verify the transportation documents (insurance, packing list, commercial invoice, etc.) and will apply taxes according to the value stated in the import declaration. It is the customs broker duty to pay all applicable duties and taxes on behalf of the importer. For wine and spirits, the origin determines the tariff classification and the amount of Special Tax on Production and Services (IEPS) to pay when entering Mexico (this will depend on the packing volume). The Customs Authority (Aduanas) validates the Import Declaration and approves it or disapproves it. The Customs agency also performs random physical inspection of the shipments. IEPS taxes, *are updated every year in December.*

**Process information (in English) from the Mexican government can be found [here](#).**

For further information and to learn more about the services provided by the Agricultural Trade Office (ATO) in Mexico, please contact us at:

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**Attachments:**

[Registro solicitud de marbetes o precintos de importación para adherir en Depósito Fiscal - Manual de usuario.pdf](#)