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## EY TAX Flash

# Updates to the Authorized Economic Operator or Certified Business Partner Registry

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On August 3<sup>rd</sup>, Annex 1 of the Third Amendment to the Foreign Trade General Rules for 2023 was published in the Official Gazette, through which the Tax Administration Service (SAT) established the new format of the Security Profile for companies that have or want to obtain registration as an Authorized Economic Operator (AEO).

The following items stand out from these new guidelines:

- ▶ Integration of a Security Committee.
- ▶ Greater involvement of managers in processes such as periodic reviews of CCTV recordings and security seal audits.
- ▶ Conducting annual drills that validate the effectiveness of contingency plans related (among others) to cyber-attacks and kidnapping of transport drivers by armed persons.
- ▶ Development of processes for selection and hiring of new business partners for suppliers of logistics outsourcing, national and foreign raw materials, direct and indirect, as well as security seals.
- ▶ Risk analysis related to money laundering and terrorism financing.
- ▶ Implementation of policies against forced labor.
- ▶ Inclusion of indicators to identify customers or suppliers that may not be legitimate.
- ▶ Notify the authority when a business partner is not trustworthy, and thus conduct a deeper investigation and evaluate whether or not to work with them.
- ▶ More robust business partners files.
- ▶ Obligation to carry out evaluations to business partners at least once a year.

- ▶ Within the flow mapping, indicate the points and rest areas during the transfer of the goods. Likewise, obligation to map all those involved in the supply chain, including parties that may not directly handle the cargo, but may have operational control such as carriers, logistics outsourcing providers (3PL/4PL), storage, sub-maquilas, national and foreign, direct and indirect suppliers.
- ▶ Implementation of processes to reduce risk of introduction or spread of pests.
- ▶ Periodic investigations of personnel already hired, depending on their activities, including criminal records.
- ▶ Database of directly and indirectly hired personnel with specific information.
- ▶ Implementation of security measures for those employees who work remotely.
- ▶ Training in agriculture, money laundering, terrorism, seals, cybersecurity and vehicle inspection.
- ▶ Notification of incidents to business partners and AEO specialist.
- ▶ Specific documentation to be included in the file derived from the investigation after a security incident in the supply chain.

By means of a transitory provision, it is established that those companies that have their **Registration under categories of Authorized Economic Operator or Certified Business Partner, must comply with the new guidelines of the Security Profile no later than the end of January 2024.**

Additionally, companies that have **applications in process**, once they receive their authorization, must comply within the **following six months from the date on which the registry is granted.**

For further information about this bulletin, please contact any of the following professionals:

**Rocío Mejía**  
rocio.mejia@mx.ey.com

**Roberto Chapa**  
roberto.chapa@mx.ey.com

**Jorge Nacif**  
jorge.nacif@mx.ey.com

**Karla Cárdenas**  
karla.cardenas@mx.ey.com

**Carla Pacheco**  
carla.pacheco@mx.ey.com

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