Annex 314: Export Taxes

Mexico

1. Mexico may adopt or maintain a duty, tax or other charge on the export of those basic foodstuffs set out in paragraph 4, on their ingredients or on the goods from which such foodstuffs are derived, if such duty, tax or other charge is adopted or maintained on the export of such goods to the territory of all other Parties, and is used:

   (a) to limit to domestic consumers the benefits of a domestic food assistance program with respect to such foodstuff; or

   (b) to ensure the availability of sufficient quantities of such foodstuff to domestic consumers or of sufficient quantities of its ingredients, or of the goods from which such foodstuffs are derived, to a domestic processing industry, when the domestic price of such foodstuff is held below the world price as part of a governmental stabilization plan, provided that such duty, tax, or other charge

      (i) does not operate to increase the protection afforded to such domestic industry, and

      (ii) is maintained only for such period of time as is necessary to maintain the integrity of the stabilization plan.

2. Notwithstanding paragraph 1, Mexico may adopt or maintain a duty, tax or other charge on the export of any foodstuff to the territory of another Party if such duty, tax or other charge is temporarily applied to relieve critical shortages of that foodstuff. For purposes of this paragraph, "temporarily" means up to one year, or such longer period as the Parties may agree.

3. Mexico may maintain its existing tax on the export of goods provided for under tariff item 4001.30.02 of the Tariff Schedule of the General Export Duty Act ("Tarifa de la Ley del Impuesto General de Exportación") for up to 10 years after the date of entry into force of this Agreement.

4. For purposes of paragraph 1, "basic foodstuffs" means:

   Beans
   Beef steak or pulp
   Beef liver
   Beef remnants and bones ("retazo con hueso")
   Beer
   Bread
   Brown sugar
   Canned sardines
   Canned tuna
   Canned peppers
   Chicken broth
   Condensed milk
   Cooked ham
   Corn tortillas
   Gelatine
   Ground beef
   Instant coffee
   Low-priced cookies ("galletas dulces populares")
   Margarine
   Oat flakes
   Pasteurized milk
   Powdered chocolate
   Powdered milk for children
   Powdered milk
   Rice
   Roasted coffee
   Salt
   Soft drinks
Annex 315: Other Export Measures

Article 315 shall not apply as between Mexico and the other Parties.