**ACUERDO por el que se dan a conocer las tablas de correlación entre las fracciones arancelarias de la Tarifa de la Ley de los Impuestos Generales de Importación y de Exportación (TIGIE) 2020-2022.  
(DOF del 14 de julio de 2022)**

**Al margen un sello con el Escudo Nacional, que dice: Estados Unidos Mexicanos.- ECONOMÍA.- Secretaría de Economía.**

Con fundamento en los artículos 34 fracción XXXIII de la Ley Orgánica de la Administración Pública Federal; 4o. fracción III, 5o. fracción XIII y 6o. de la Ley de Comercio Exterior; 2o. fracción II, Regla Complementaria 10ª, párrafo tercero inciso b) de la Ley de los Impuestos Generales de Importación y de Exportación; Transitorio Cuarto del Decreto por el que se expide la Ley de los Impuestos Generales de Importación y de Exportación, y 5 fracción XVII del Reglamento Interior de la Secretaría de Economía, y

**CONSIDERANDO**

Que el 7 de junio de 2022, se publicó en el Diario Oficial de la Federación el Decreto por el que se expide la Ley de los Impuestos Generales de Importación y de Exportación (LIGIE), el cual establece en su artículo 1o. las cuotas que, atendiendo a la clasificación de las mercancías, servirán para determinar los Impuestos Generales de Importación y de Exportación, es decir, la Tarifa arancelaria aplicable a la importación y exportación de mercancías en territorio nacional.

Que el Decreto antes mencionado Instrumenta la "Séptima Enmienda a los textos de la Nomenclatura del Sistema Armonizado de Designación y Codificación de Mercancías", aprobada por el Consejo de Cooperación Aduanera de la Organización Mundial de Aduanas; contempla modificaciones a diversas fracciones arancelarias de la Tarifa de los Impuestos Generales de Importación y de Exportación (TIGIE); actualiza y moderniza la TIGIE para adecuarla a los flujos actuales de comercio internacional, y contempla la creación de los números de identificación comercial (NICO), a fin de contar con datos estadísticos más precisos, que constituyan una herramienta de facilitación comercial que permita separar la función de inteligencia comercial y estadística de la función reguladora, tanto en el aspecto arancelario como en el de regulaciones y restricciones no arancelarias.

Que de conformidad con el artículo 2o., fracción II, Regla Complementaria 10ª, párrafo tercero, inciso b) de la LIGIE, la Secretaría de Economía debe dar a conocer mediante Acuerdo publicado en el Diario Oficial de la Federación las tablas de correlación de las fracciones arancelarias de la Tarifa de la Ley de los Impuestos Generales de Importación y de Exportación (TIGIE).

Que el Transitorio Cuarto del Decreto por el que se expide la LIGIE, establece que la Secretaría de Economía dentro de los 40 días naturales posteriores a la publicación del mismo, deberá publicar en el Diario Oficial de la Federación las tablas de correlación de las fracciones arancelarias de la TIGIE, a que se refiere el artículo 2o., fracción II, Regla Complementaria 10ª, párrafo tercero, inciso b) de la LIGIE.

Que con el objeto de facilitar la aplicación de la nomenclatura arancelaria e ir acorde con lo señalado en el segundo Considerando del presente Acuerdo, se estima necesario dar a conocer a detalle la correspondencia entre las fracciones arancelarias de la TIGIE que estarán vigentes hasta el día previo al de la entrada en vigor del Decreto por el que se expide la LIGIE y las aplicables a partir de la entrada en vigor del mismo, a fin de que puedan ser correlacionados los ordenamientos en los que se establecen diversas disposiciones sobre instrumentos y programas de comercio exterior.

Que en virtud de lo antes señalado y en cumplimiento a lo establecido por la Ley de Comercio Exterior, las disposiciones a las que se refiere el presente instrumento fueron sometidas a consideración de la Comisión de Comercio Exterior y opinadas por la misma, por lo que se expide el siguiente:

**ACUERDO POR EL QUE SE DAN A CONOCER LAS TABLAS DE CORRELACIÓN ENTRE LAS  
FRACCIONES ARANCELARIAS DE LA TARIFA DE LA LEY DE LOS IMPUESTOS GENERALES DE  
IMPORTACIÓN Y DE EXPORTACIÓN (TIGIE) 2020-2022**

**Artículo Primero.-** Las Tablas de Correlación entre las fracciones arancelarias vigentes hasta el día previo al de la entrada en vigor del Decreto por el que se expide la Ley de los Impuestos Generales de Importación y de Exportación, publicado en el Diario Oficial de la Federación el 7 de junio de 2022 y las vigentes a partir de la entrada en vigor del citado Decreto, son las siguientes:

**Tablas de Correlación TIGIE 2022 (Sistema Armonizado -SA- 2022) - TIGIE 2020 (Sistema Armonizado -**  
**SA- 2017)**

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| **TIGIE 2022**  **(SA 2022)** | **TIGIE 2020**  **(SA 2017)** |
| 0101.21.01 | 0101.21.01 |
| 0101.29.02 | 0101.29.02 |
| 0101.29.03 | 0101.29.03 |
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| 0103.92.01 | 0103.92.01 |
| 0103.92.99 | 0103.92.99 |
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| 0104.20.99 | 0104.20.99 |
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| 0105.13.01 | 0105.13.01 |
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| 0106.33.01 | 0106.33.01 |
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| 0106.90.03 | 0106.90.03 |
| 0106.90.04 | 0106.90.04 |
| 0106.90.99 | 0106.90.99 |
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| 0201.30.01 | 0201.30.01 |
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| 0202.20.91 | 0202.20.99 |

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| 9806.00.07 | 9806.00.07 |
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**Tablas de Correlación TIGIE 2020 (Sistema Armonizado -SA- 2017)-TIGIE 2022 (Sistema Armonizado -**  
**SA- 2022)**

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| **TIGIE 2020**  **(SA 2017)** | **TIGIE 2022**  **(SA 2022)** |
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**Artículo Segundo.-**La información contenida en el Artículo Primero, tiene carácter indicativo; no crea derechos y no prejuzga sobre la clasificación arancelaria aplicable a las mercancías. Tampoco constituye un criterio de clasificación arancelaria.

**TRANSITORIO**

**ÚNICO.-**El presente Acuerdo entrará en vigor el mismo día en el que la Ley de los Impuestos Generales de Importación y de Exportación, publicada en el Diario Oficial de la Federación el 7 de junio de 2022 entre en vigor, conforme a lo previsto en el Transitorio Primero del Decreto por el que se expide la misma.

Ciudad de México, a 21 de junio de 2022.- La Secretaria de Economía, **Tatiana Clouthier Carrillo**.- Rúbrica.