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INTERPUERTO
PARQUE LOGISTICO

SAN LUIS POTOSI STRATEGIC FISCALIZED PREMISES





INTERPUERTO
PARQUE LOGISTICO

The Strategic Fiscalized Premises (here-in-after “RFE”) is a customs regime based on a Duty-free zone which allows the introduction for a limited time of foreign goods, whether national or nationalized, with tax and logistical advantages to foster the competitiveness of companies by granting multiple customs, tax, administrative and logistical benefits, such as allowing the incorporation of inputs or raw materials from anywhere in the world into industrial processes and returning them abroad as finished product without having to pay the respective foreign trade taxes, countervailing duties, value-added tax (IVA), etc.

In San Luis Potosi this service is rendered by Interpuerto Parque Logístico.



Interpuerto Parque Logístico

Interpuerto Parque Logístico is the most complete industrial and logistical complex in Mexico, because the same location houses the operation of:

- a) An Industrial Park with all the services, which include an internationally recognized firefighting system (FM and NFPA), natural gas, distribution of treated wastewater. These factors result in smaller investments and lower operating costs for the companies which establish operations here.

- b) An Intermodal Terminal, which for the last nine years has been serving the region, because companies established in Aguascalientes, Queretaro, Guanajuato, Zacatecas, Jalisco, and of course San Luis Potosi, carry out operations through this terminal each and every day.



Interpuerto Parque Logístico

- c) An Internal Customs office operating since the year 2000. There are two customs offices in San Luis Potosi; one for obvious reasons located at the international airport, and the other providing service to the entire industrial zone of San Luis Potosi, from its position inside the Parque Logístico.

- d) The RFE is currently the only one operating in Mexico. This customs program is similar to the so-called Free Trade Zones, in which foreign goods can be brought into this country, processed (e.g., assembled, manufactured, labeled, packed, consolidated, etc.), and returned to the export market, without paying either import or export taxes.



INTERPUERTO
PARQUE LOGÍSTICO

Activities and Services of the Interpuerto Parque Logístico

It is a company geared to providing more competitive logistical services at the national level, by utilizing the strategic duty-free zone regime:

Its primary objectives are to:

1. Utilize a cutting edge logistics-customs platform which allows small exporters to consolidate goods at low cost for subsequent distribution around the world.
2. Provide a more competitive logistical scheme for import companies.

Services and Activities.

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3. Create an incubator model for large companies.
 4. Collection center for consolidation and deconsolidation of goods.
 5. Attract foreign investment from the manufacturing and distribution sector to central Mexico.

Customs Benefits

- Benefits in the exemption from foreign trade taxes and countervailing duties.
- Benefits in the deferral or refund of tariffs.
- The entry of the goods into the RFE would only be subject to compliance with the national security and health NOMS (official norms).



Customs Benefits

- Introduce goods into the strategic duty-free zone and remove them for import, without having to provide individual identification data of the imported goods.
- In the case of the second inspection, only a documentation review will be performed..
- Expedited clearance of the goods for their entry into the duty-free zone and their subsequent removal, given that it has its own custom section; 24-hour service is provided 365 days a year, because it is a benefit mutually agreed with the Local Customs Administration

Customs Benefits

- Any goods introduced into the RFE may remain there for a period of up to 60 months

Time Limit

IMMEX	CERTIFIED COMPANY	CUSTOMHOUSE DEPOSIT	RFE
Raw Materials 18 months	36 months	Indefinite time	60 months
Annex 1bis Sugar 6 months			
Annex I TER Chap. 72 9 months			
Annex II y III Textiles 12 months			

Tax Benefits

- ❑ Article 9, final paragraph of the Value-Added Tax Law (LIVA) establishes that there is no obligation to pay such tax on the sale of any kinds of goods that are subject to the RFE customs regime.
- ❑ Article 25 of the LIVA establishes that there is no obligation to pay this tax for introducing goods into Mexico through this customs regime, for the period that they are kept in the RFE; however, once they leave the regime such tax must be paid.
- ❑ The return abroad of goods of this nature, intended for the RFE customs regime, is considered as a final export, to which the 0% IVA rate is applicable, as established in rule 5.2.1. RCGMCE and article 29-I of the LIVA.

Tax Benefits

- Goods which may be deducted from the date of entry into the RFE, per article 31 -XV of the Mexican Income Tax Law.
- In relation to the Excise Tax Law (LIEPS), there is no obligation to pay such tax on the sale of goods which are subject to this regime, as established in article 8-I, subsection g), or on the introduction of goods under this regime, in accordance with article 13-I of such Law.

Administrative Benefits

- Transfer of goods between persons who are authorized to send goods to the RFE and companies which have a program to carry out manufacturing operations under the IMMEX Decree.
- Introduction and removal of goods through an electronic notice without having to provide a customs declaration until they reach the RFE.
- There is no pre-validation in the electronic notices.
- Possibility of presenting a weekly or monthly consolidated declaration per customs office, and pre-validation must be paid at the time it is prepared.
- There is no requirement to provide a list of freight carriers to the authorities, or for the entry of transits or clearances in the RFE.

Administrative Benefits

- Possibility of applying the exchange rate in effect when the goods entered or left the RFE customs regime.
- Possibility of using an inverted tariff, either for the fraction of the inputs or the resulting final product, based on the most convenient rate for the user.
- A lower administrative burden due to exemption from payment of foreign trade taxes and countervailing duties (a benefit also applied in the IMMEX).
- A lower administrative burden due to the deferral or refund of tariffs, as established in the different Free-Trade Agreements to which Mexico is signatory (a benefit also applied in the IMMEX).

Logistics Benefits

- ❑ Elimination of delays and storage at ports of entry (this is shared with Certified Companies and Recognition of Origin Modality).
- ❑ Speed and efficiency in crossing and entry of goods.
- ❑ Processing of customs documentation and shipping is performed at the same place.



Logistics Benefits

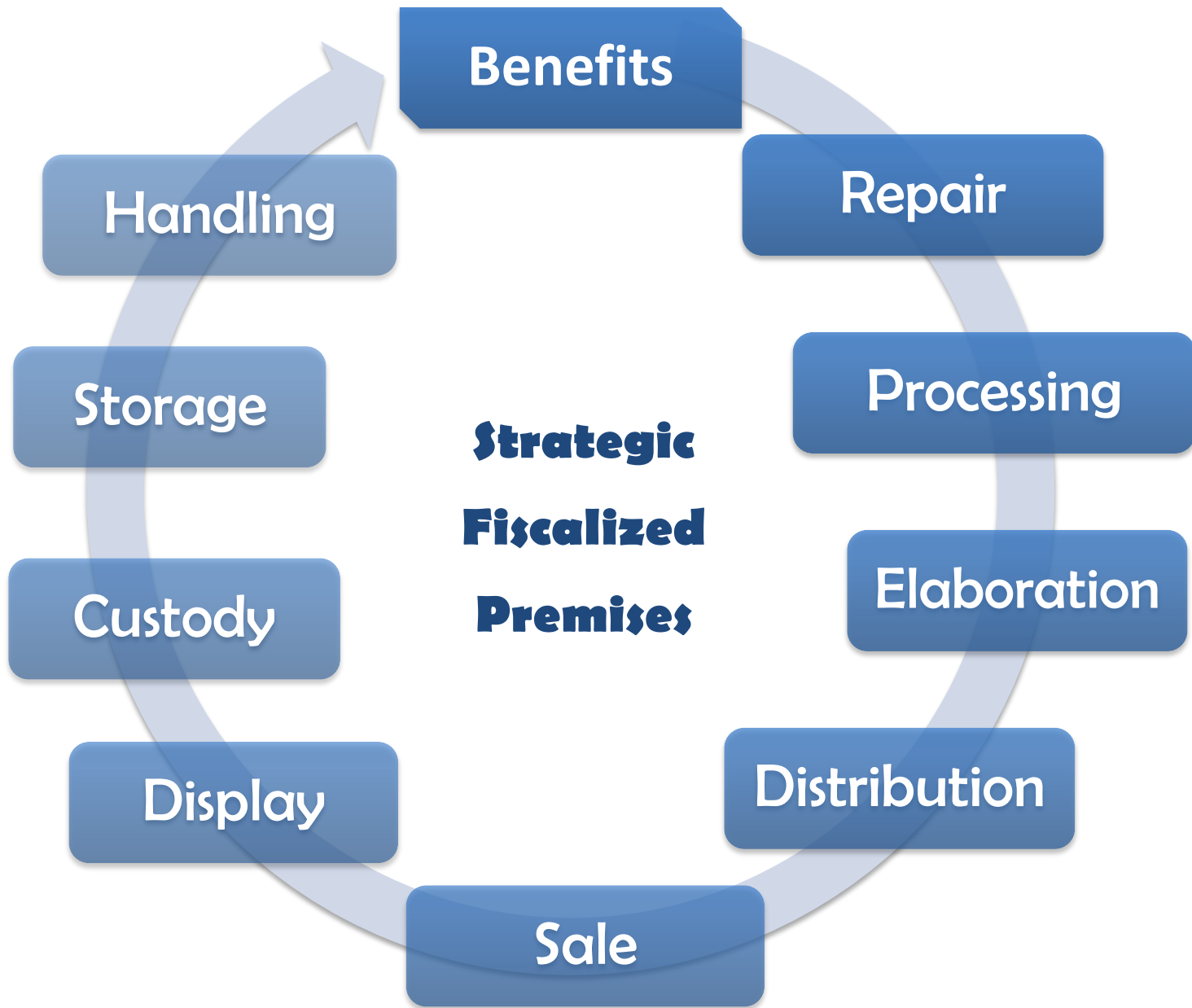
- ❑ Cash flow optimization by not paying taxes until the goods are removed.
- ❑ Reduction on transportation costs.
- ❑ Quick and efficient customs clearance, due to reduced handling and expedited haulage
- ❑ Damage to goods is eliminated because there is no handling in crates and containers.



Benefits

The RFE is a custom scheme which increases the competitiveness of the companies established in Interpuerto Parque Logístico. This novel concept helps to promote domestic and foreign investments based on the following principles:

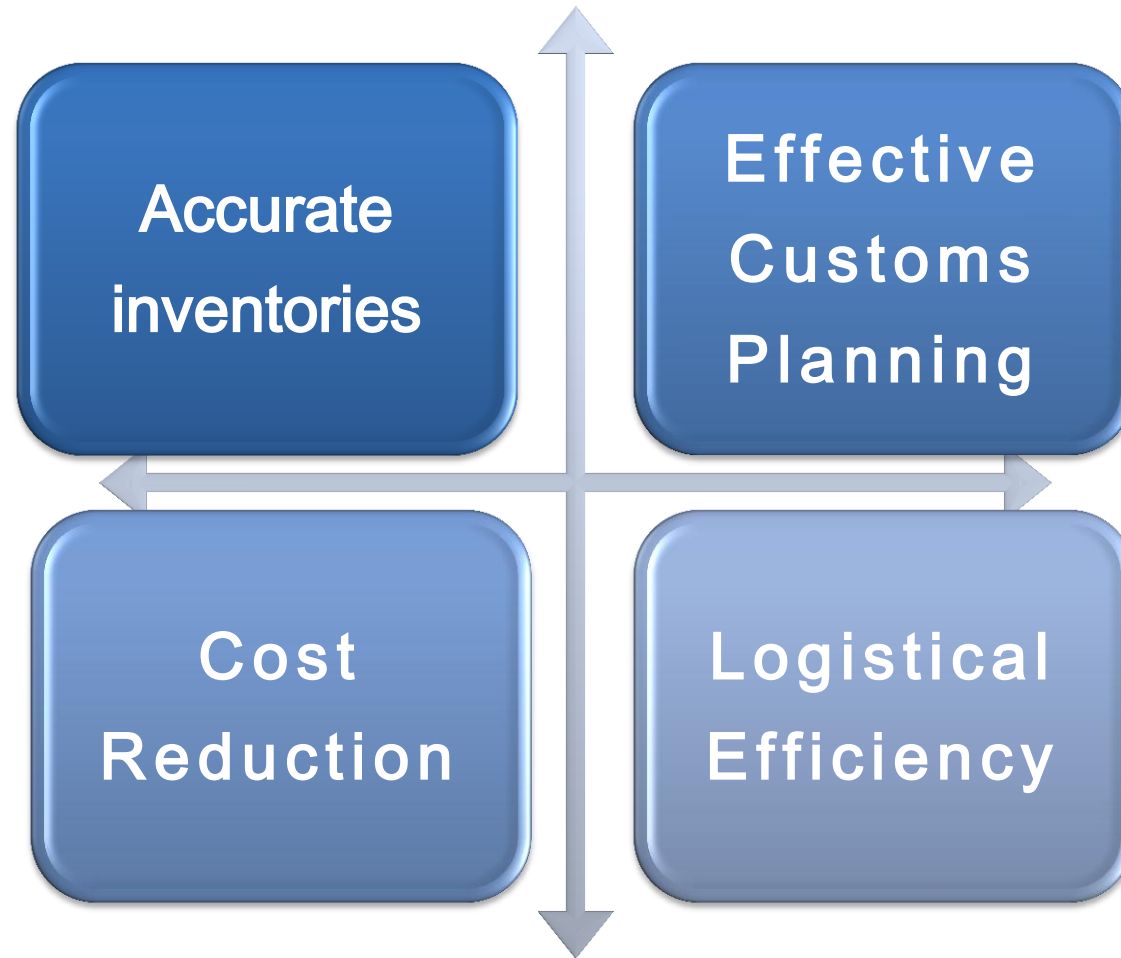
- Simplification of administrative-customs processes.
- Improved logistical processes (value chain).
- Efficient and transparent customs control.



Opportunities

- ❑ The establishment and operation of the RFE is clearly one of the most concrete investment promotion measures that the State can implement.
- ❑ The region receives an advantage over other regions by providing the investor with an appropriate physical space, novel customs incentives and the necessary infrastructure at internationally competitive prices, apart from the benefits of low cost, highly skilled labor, makes the region even more attractive for new investors.

¿Why consider the RFE in San Luis Potosi?



Results of the FDI Magazine Study

The city of San Luis Potosi was ranked among the “Economic Zones of the Future”, a study prepared by the Financial Times through the FDI Magazine. This highly respected publisher made a worldwide invitation to identify zones with economic potential for the period 2010/11.

After evaluating many aspects, which included the Interpuerto Parque Logistico in San Luis Potosi, as the only strategic RFE operating nationwide, this factor resulted in the State being ranked in the study as follows:

- a) Third place in the general category .
- b) **First** place in the sub-category entitled "Economic Potential"
- c) Seventh place in the sub-category entitled “Cost Efficiency”, which in turn represents first place in the Americas.



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