

DOF: 22/10/2021

DECREE amending the Tariff of the Law of General Taxes on Imports and Exports.

In the margin, there is a stamp bearing the National Coat of Arms, which reads: United Mexican States. - Presidency of the Republic.

ANDRÉS MANUEL LÓPEZ OBRADOR, President of the United Mexican States, in exercise of the authority conferred on me by article 89, section I of the Political Constitution of the United Mexican States, based on articles 1, 4 and 131 of the Constitution; 31 and 34 of the Organic Law of the Federal Public Administration, and 4, sections I and II of the International Trade Law; and

TAKING INTO CONSIDERATION

That Article 1 of the Political Constitution of the United Mexican States establishes that in the United Mexican States all persons shall enjoy the human rights recognized in the Constitution and in the international treaties to which the Mexican State is a party, as well as the guarantees for their protection;

That the aforementioned constitutional provision also establishes that all authorities, within the scope of their competencies, have the obligation to promote, respect, protect and guarantee human rights, in accordance with the principles of universality, interdependence, indivisibility, and progressiveness;

That article 4 of the Constitution states that everyone has the right to health protection and to a healthy environment for their development and well-being, on the understanding that the right to health should be conceived as the right to the enjoyment of the full range of benefits, goods, services and conditions necessary to reach the highest attainable standard of health (1);

That, likewise, paragraph 9 of article 4 of the Constitution establishes that all decisions and actions of the State shall ensure and comply with the principle of the best interests of the children, fully guaranteeing their rights, including the satisfaction of their health needs, and that this principle shall guide the design, implementation, monitoring and evaluation of public policies aimed at children;

That paragraph 2 of Article 131 of the Constitution grants the President of the Republic the power to increase, decrease or eliminate export and import tariff quotas, as well as to restrict and prohibit imports, exports and the transit of products, articles and goods, when he deems it urgent, in order to regulate foreign trade, or to carry out any other purpose, for the benefit of the country, with the purpose of having efficient and expeditious legal mechanisms to channel foreign trade operations and to respond with the necessary speed to new situations, thus creating a provision that because of its content has the force of law;

That the International Covenant on Economic, Social and Cultural Rights, ratified by the Senate of the Republic in 1981, establishes, in Article 12, that the States Parties recognize the right of everyone to the enjoyment of the highest attainable standard of physical and mental health, for which purpose measures must be taken for the prevention and treatment of diseases of any kind;

That the "General Comment 14" of the Committee on Economic, Social and Cultural Rights of the Economic and Social Council of the United Nations, dated August 11, 2000, in its paragraphs 1 and 51, defines that the right to health is a fundamental human right and indispensable for the exercise of other human rights and its effectiveness can be achieved through numerous complementary procedures, and adding that the State will infringe the obligations to protect this right to health when it fails to adopt, within its jurisdiction, all necessary measures to protect individuals against violations of the right to health by third parties, thus constituting omissions to this obligation, among others, the failure to dissuade the production, marketing and consumption of tobacco, narcotics and other harmful substances, while violations of the obligations to fulfill occur when States fail to adopt all necessary measures to give effect to the right to health;

That the World Health Organization Framework Convention on Tobacco Control (WHO FCTC) signed by the Government of Mexico on August 12, 2003, ratified by the Senate of the Republic on April 14, 2004 and published in the Official Gazette of the Federation on May 12, 2004, which is based on scientific evidence, reaffirms the right of all persons to enjoy the highest attainable standard of health and aims to protect present and future generations from the devastating health, social, environmental and economic consequences of smoking (2), which mentions in point 3 of its Article 5 "General Obligations" that, when establishing and implementing public health policies related to tobacco control, these should be protected from commercial and other vested interests, in accordance with national legislation;

That the National Development Plan 2019-2024 establishes in its General Axis 2 "Social Policy" health for the entire population, that is, that the right to health shall not be denied neither totally nor partially for the Mexican population;

That on May 31, 2020, the World Health Organization (WHO) recognized the Mexican State for the work of the Ministries of Health, Finance and Public Credit, and Economy, with the World No Tobacco Day 2020 Award, for its exceptional contribution to tobacco control, in particular for the presidential decree that promoted the ban on the importation of electronic nicotine delivery systems and heated tobacco products, which contributes to the prevention of vaping and the use of novelty products amongst Mexican youth and because of the coordinated and multisectoral action to promote and strengthen public policies in Mexico and privilege the protection of the health of Mexicans, over any other vested interest;

That on July 1, 2020, the "Decree by which the Law of General Import and Export Taxes is issued, and several provisions of the Customs Law are amended and added" was published in the Official Gazette of the Federation, which establishes the quotas that, based on the classification of the merchandise, will be used to determine the General Import and Export Taxes, which in its Second Transitory provision states that: As of the entry into force of Articles 1 and 2, Sections I and II, Rules 1a, 2a and 4a to 9a of the Law of General Import and Export Taxes referred to in Article 1 of this Decree, the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on June 18, 2007, is repealed;

On July 16, 2021, the "Decree amending the Tariff of the Law of General Import and Export Taxes" was published in the Official Gazette of the Federation, whereby the description of the

tariff item 8543.70.18 was modified, in order to eliminate from it the Alternative Nicotine Delivery Systems (ANDS), which were included in the tariff item 8543.70.99. Those ANDS were classified fraction in prior to the entry into force of the measure described in the "Decree that modifies the Tariff of the Law of General Import and Export Taxes", published in the Official Gazette of the Federation on February 19, 2020;

Notwithstanding the above, there is currently information available regarding the effects produced by ANDS on people's health and especially the impact they have on children and adolescents;

That the WHO, through a press release dated March 25, 2020(3), pointed out that more and more children and adolescents are falling victim to the advertising tactics of a new portfolio of products that are hazardous to health, and that among the marketing maneuvers used for this purpose are sleek, pocket-sized designs that are widely promoted as attractive, harmless, modern, high-tech and luxury products that are easily concealed in a young person's hand;

That the same Organization mentioned in the preceding paragraph, in its statement of July 27, 2020, in accordance with the decision of the U.S. Food and Drug Administration on IQOS (4) branded products, has reported that they are not harmless, nor do they result in a lower risk to human health compared to the combustible tobacco products they are intended to replace; it has pointed out that, on the contrary, some toxins are present at higher levels in the aerosols of heated tobacco products (HTP) than in combustible cigarette smoke;

That also the WHO FCTC Conference of the State Parties, in the "Harmful and Potentially Harmful Components" section of the "Comprehensive Report on Novel and Emerging Tobacco Products" reports that the aerosols generated by HTPs, in addition to containing glycerin and propylene glycol, contain other toxic substances that are sometimes found at higher levels than in burning tobacco smoke, such as glycidol, pyridine, dimethyl trisulfide, acetoin and methylglyoxal, and it is noted that some toxic substances found in such aerosols are not present in combustible cigarette smoke (5);

That the use of ANDSs generates inflammation of the respiratory tract due to the temperature ranges in which toxic irritant elements included in the aerosol are produced, and it has been reported that it originates diffuse infiltrates and nodular infiltrates of white blood cells that produce pulmonary opacities visible in chest computed tomography, as a consequence of lipoid pneumonia, low oxygenation of the blood and even respiratory failure (6). Furthermore, it has been identified that the toxic effects of HTPs are associated with impaired immune function because they disrupt the proliferation of a family of white blood cells, called T lymphocytes, which affects protection against the development of cancer (7);

That a systematic review of the scientific literature conducted by researchers from the National Institute of Respiratory Diseases and the National Autonomous University of Mexico concludes that the use of Electronic Nicotine Delivery Systems (ENDS) and ANDS causes acute lung disease by mechanisms that are shared with combustible cigarettes and by mechanisms specific to these novel and emerging tobacco and nicotine products, concluding that there is significant evidence that these devices are an emerging public health problem and that they should be avoided (8);

That according to WHO, HTPs, a type of ANDS, are devices in which physically and chemically processed tobacco is heated rather than combusted by battery-powered electrical systems. HTPs are designed to produce aerosols containing nicotine, a highly addictive substance from tobacco, and other chemicals from added additives and flavorings, which are toxic to human life (9);

That ANDS, including PTCs, release high concentrations of nicotine to the user; the consumption of this substance has adverse effects on the long-term brain function of children and adolescents and on the growth of developing fetuses (10);

That according to WHO, it can be concluded with certainty that the aerosol generated by ANDS and consumed by users of these devices is a new source of air pollution affecting exposed persons (11);

On the other hand, there is increasing scientific evidence on young people who start using ANDS, Electronic Non-Nicotine Delivery Systems (ENNDS) and ANDS, which increase two to four times their probabilities of smoking combustible cigarettes, fueling the tobacco epidemic (12). According to the available evidence, the use of ENDS, ENNDS and ANDS increases the probability of starting to smoke combustible tobacco, since these products generate curiosity among adolescents, young people and adults, making them a gateway to perpetuate nicotine addiction (13);

That in order to prevent non-smokers, young people and the most vulnerable age groups from initiating the use of these novel and emerging systems, the WHO has endorsed a ban on the importation, sale and distribution of ENDS, ENNDS and ANDS, which highlights the need to implement complementary measures to protect the health of children and adolescents to comprehensively prevent the use of these devices (14);

That the Supreme Court of Justice of the Nation (SCJN), in the legal opinion 1a./J.8/2019 entitled "Right to Health Protection, Individual and Social Dimensions", established that the right to health has an individual or personal dimension and a public or social dimension and that in the latter the State must address the health problems that affect society in general and undertake the necessary actions to achieve that end, such as the development of public policies (15);

That the aforementioned judicial body, in legal opinion 1a. XV/2021 (10a.) entitled " Human Right to Health, the State has the obligation to adopt all necessary measures to the maximum of its available resources to progressively achieve its full realization", determined that in order to guarantee the human right to health, the State must adopt the necessary measures, to the maximum of its available resources, to achieve progressively, by all appropriate means, the full realization of the right to health, which means that violations of the right to health may occur, inter alia, through the failure to establish policies or legislation conducive to the highest attainable standard of health (16);

That in this sense, any measure taken to preserve health in the terms determined by the SCJN and international treaties is not only valid and legitimate in terms of the right to health, but also proportional, therefore the prohibition to import ANDS, is framed within the scope of the right to health protection provided in Article 4 of the Constitution, in its two meanings, individual and

Unofficial Translation

collective, since it not only takes into account the protection of individual health of consumers, but also seeks to protect society in general, especially the most vulnerable people, by avoiding their exposure to novel and emerging products that induce serious health risks and damages;

That, additionally, it should be taken into account that the collateral effects of chronic diseases generated by the consumption of products that are harmful to health have a direct impact on family stability, since they affect the psycho-emotional and economic aspects of each of its members, by adding to their burden of life, having a sick family member who requires permanent medical attention and therefore specific care;

That therefore, in compliance with paragraph 9 of Article 4 of the Constitution, and in strict compliance with the principle of the best interest of the child, it is appropriate to prohibit the importation of ANDS, since it is clear that the intention is, among other effects, to avoid the risk of children and young people acquiring from a very early age a habit that harms their health in the long term and will therefore affect their quality of life;

That the prohibition is suitable, since, on the one hand, the studies mentioned in the preceding paragraphs refer that HTPs contain toxic substances similar to those of combustible cigarettes and, in addition, toxic substances of their own, different from the former, so it is evident that the consumption of such products causes an affectation to health by different and complementary mechanisms to those of combustible tobacco products, compromising this protected legal right;

That in addition to the above, the prohibition of importation of such products has an objective and logical relationship with the purposes to be achieved, such as: to protect the health, both of the consumers themselves and of those who are near and receive their emissions, as well as to safeguard, as far as possible, the health of new generations;

That in the same vein, the aforementioned prohibition is necessary, since these new and emerging products have a negative influence on the control of the tobacco epidemic, given that their availability discourages the abandonment of tobacco consumption and increases the probability of relapsing into combustible tobacco consumption, and even favors dual consumption, since, unlike combustible cigars, they have a technological and avant-garde design, they do not produce odor, smoke, or ash, reducing discomfort for the user and the people around them, as well as the fact that they heat the tobacco instead of burning it, in the opinion of the companies that produce them, generate less harmful substances, which is false, as demonstrated by the research of international and independent organizations;

That, in addition, it should be borne in mind that even though today there is strict regulation and the sale of cigars to minors is prohibited, the reality is that minors have access to such merchandise and many of them are recruited to initiate the consumption of tobacco and the habit of smoking in adolescence, given that the existence of ANDS in the market not only contributes de facto to such initiation, but also potentiates it due to the technological attraction they generate in children and youngsters. Therefore, even if it were decided to regulate them, in a similar way to that of combustible cigarettes, it would not be effective and efficient, since they would be attractive for the new generations, encouraging their interest in smoking, and therefore the option of their

prohibition in the market would be the most adequate to achieve the purposes of health protection, healthy environment and above all, the best interest of the children pursued by this Decree;

That the prohibition of ANDS is strictly proportional, since even when the consumers of these products are prevented from accessing them, it should not be lost sight of the fact that the measures contained in this Decree highlight three constitutional rights that the State is obliged to protect; these are: (a) the right to health, in its dual perspective, individual and social, (b) the right to a healthy environment, and (c) the general principle that in all its decisions and actions it must ensure and comply with protecting the best interests of children, fully guaranteeing their right to health care;

That although it is true that the right to free development of the self must be respected, it is not an absolute right, as has been held by the First Chamber of the Supreme Court of Justice of the Nation (17), which has stated that the rights of third parties and public order constitute external limits to the right to free development of the self. Therefore, it must be taken into account that, as a consequence of the consumption of these products, a person falls into a situation of illness or permanent disability, a high economic and psycho-emotional impact is generated to his family environment and additionally to the health system of the country, which translates into an affectation to individual, family and society in general;

That in the same sense, the right to freedom of trade is not absolute, so it is valid to limit it (18) when the rights of third parties are harmed, or when higher interests are protected (19), as in the case at hand, since it is clear that the consumption of ANDS, not only represents affectations to the health of the consumer, but also has repercussions on the right to a healthy environment, as it is a source of additional contamination and therefore causes effects on the health of the individuals who are in the same environment and of society in general, as well as harming the best interests of children, by inducing them to the consumption of harmful substances;

That in view of the foregoing, there is an overriding interest in protecting the health of individuals by not exposing them to toxic substances, some of which are absent in combustible cigarettes, as well as in protecting the health of the people around them in order to avoid, from a public order and social interest perspective, an increase in smoking-attributable diseases, since this will have a future impact on the State's ability to address the resulting health problems;

That in view of the above, a special protection of precautionary care must prevail, since there is an obligation of the Mexican State to take all necessary measures to act with caution in relation to technological and chemical innovations that are intended to be of daily use for the generality of consumers;

That due to the mentioned above, it is necessary and urgent to keep updated those measures that allow guaranteeing the effective access to health, for its correct application, therefore it is indispensable to modify the description of the tariff fractions 3824.99.83 and 8543.70.18, to include the measure of prohibition to the ANDS, as well as the tobacco cartridges and/or dismountable units of tobacco;

That in order to provide foreign trade stakeholders with greater legal certainty in the interpretation of the nomenclature of the Tariff Rate with respect to tariff item 8543.70.18, National Note 16 of Chapter 85 "Electrical machinery, apparatus and equipment, and parts thereof; sound recording or reproducing apparatus, television image and sound recording or reproducing apparatus, and parts and accessories of such apparatus" of the Tariff of the General Import and Export Tax Law is amended to add the reference to the ANDS, and

That in accordance with the provisions of the Foreign Trade Law, the prohibition of import and export of the ANDS, as has been done with the ENDS and ENNDS, as well as the other tariff measures referred to in this ordinance, have the opinion of the Foreign Trade Commission, an advisory body of the agencies and entities of the Federal Public Administration in relation to the matters referred to in Sections I to V of Article 4 of said Law, therefore, I have considered it appropriate to issue the following

DECREE

Article 1.- The description of tariff sections 3824.99.83 and 8543.70.18 of the Tariff of the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on July 1, 2020, and its subsequent amendments, is amended to read as follows:

CODE	DESCRIPTION	UNIT	TAX	
			IMP. (%)	EXP. (%)
3824.99.83	solutions, blends, cartridges and/or dismountable units of tobacco of a kind used for tariff item 8543.70.83	Prohibited	Prohibited	Prohibited
8543.70.18	Electronic Nicotine Delivery Systems (ENDS), Electronic Non-Nicotine Delivery Systems (ENNDS), Alternative Nicotine Delivery Systems (ANDS) electronic cigarettes and vaporizing devices with similar uses.	Prohibited	Prohibited	Prohibited

Article 2.- Subsections a) and b) are amended, and a subsection c) is added to National Note 16 of Chapter 85 "Electrical machinery, apparatus and equipment, and parts thereof; sound recording or reproducing apparatus, television image and sound recording or reproducing apparatus, and parts and accessories of such apparatus" of the Tariff of the Law of General Import and Export Taxes, published in the Official Gazette of the Federation on July 1, 2020 and its subsequent amendments, as follows:

National Notes:

1. to 15. ...

16. Tariff item 8543.70.18 includes devices consisting of at least one power supply or battery (integrated or not); a heating unit; a nozzle and a vaporization chamber, container or receptacle, among other elements which, by heating various substances or materials, liquid/solid (e.g., propylene glycol, glycerin and flavoring mixture or, if applicable, nicotine), by thermal decomposition generate vapor, aerosol, etc., which are inhaled orally.

These devices generally include the following:

- a) Electronic Nicotine Delivery Systems (ENDS): These are devices that, by heating the liquid, release a vapor or aerosol containing nicotine, in any amount, even mixed with other substances;
- b) Electronic Non-Nicotine Delivery Systems (ENNDS): They are devices with a similar function to ENDS devices; however, the vapors or aerosols generated do not contain nicotine, and
- c) Alternative Nicotine Delivery Systems (ANDS): Devices that, by heating cartridges or detachable units with tobacco (rolled, granulated, chopped and other presentations), generate vapors or aerosols containing nicotine.

17. and 18. ...”

TRANSITORY

Unique.- This Decree shall enter into force on the day following its publication in the Official Gazette of the Federation.

Given at the residence of the Federal Executive Power, in Mexico City, on October 22, 2021.-
Andrés Manuel López Obrador.- Signature.- The Secretary of Finance and Public Credit,
Rogelio Eduardo Ramírez de la O.- Signature.- The Secretary of Economy, **Tatiana Clouthier Carrillo.-** Signature.- The Secretary of Health, **Jorge Carlos Alcocer Varela.-** Signature.

1 Legal opinion [A]: 1a. LXV/2008, RIGHT TO HEALTH. ITS REGULATION IN ARTICLE 4 OF THE CONSTITUTION OF THE UNITED MEXICAN STATES AND ITS COMPLEMENTARITY WITH THE INTERNATIONAL TREATIES ON THE RIGHT TO HEALTH. INTERNATIONAL TREATIES ON HUMAN RIGHTS, Ninth Epoch, Volume XXVIII, July 2008, page 457. Available at: <https://sjf2.scjn.gob.mx/detalle/tesis/169316>.

2 Secretary of Government. Official Gazette of the Federation. 12/05/2004. DECREE approving the WHO Framework Convention on Tobacco Control, adopted in Geneva, Switzerland, on May 21, 2003. Available at: https://www.dof.gob.mx/nota_detalle.php?codigo=670232&fecha=12/05/2004 [accessed October 7, 2021].

- 3 World Health Organization. Tobacco and related industry tactics to attract younger generations. Available at: <https://www.who.int/es/news-room/q-a-detail/tobacco-related-industry-tactics-to-attract-generations> [accessed September 23, 2021].
- 4 World Health Organization. WHO statement on heated tobacco products and the U.S. Food and Drug Administration's decision on IQOS. Retrieved from the following website: <https://www.who.int/es/news/item/27-07-2020-who-statement-on-heated-tobacco-products-and-the-us-fda-decision-regarding-iqos>.
- 5 World Health Organization. Ninth Conference of the Parties to the FCTC WHO. Comprehensive report on research and evidence on novel and emerging tobacco products, in particular heated tobacco products, in response to paragraph 2 (a)-(d) of decision FCTC/COP8 (22). Available at: https://untobaccocontrol.org/downloads/cop9/main-documents/FCTC_COP9_9_9_SP.pdf [accessed September 23, 2021]-.
- 6 Davidson K, Brancato A, Heetderks P, Mansour W, Matheis E, Nario M, et al. Outbreak of Electronic-Cigarette-Associated Acute Lipoid Pneumonia -North Carolina, July-August 2019. Available at: http://www.cdc.gov/mmwr/volumes/68/wr/mm6836e1.htm?s_cid=mm6836e1_w [accessed September 23, 2021].
- 7 Scharf P, da Rocha GH, Sandri S, Heluany CS, Pedreira Filho WR, Farsky SH. Immunotoxic mechanisms of cigarette smoke and heat-not-burn tobacco vapor on Jurkat T cell functions. *Environmental Pollution*. 2021 Jan 1; 268:115863.
- 8 Bravo-Gutiérrez, O.A.; Falfán-Valencia, R.; Ramírez-Venegas, A.; Sansores, R.H.; Ponciano-Rodríguez, G.; Pérez-Rubio, G. (2021) Lung Damage Caused by Heated Tobacco Products and Electronic Nicotine Delivery Systems: A Systematic Review. *Int. J. Environ. Res. Public Health*. 18, 4079. Available at: <https://doi.org/10.3390/ijerph18084079>.
- 9 World Health Organization. Technical description on heated tobacco products. Available at: https://apps.who.int/tobacco/publications/prod_regulation/heated-tobacco-products/es/index.html [accessed 23 September 2021].
- 10 HHS, E-Cigarette Use Among Youth and Young Adults. A Report of the Surgeon General. Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2016.
- 11 Seventh Conference of the Parties. WHO report on electronic nicotine delivery systems and similar non-nicotine delivery systems. FCTC/COP7(11), New Delhi, India. 7-12 November 2016. Available at: http://www.who.int/fctc/cop/cop7/FCTC_COP_7_11_ES.pdf?ua=1 [accessed September 23, 2021].
- 12 National Institute of Public Health of Mexico. Updated scientific evidence on vaping. Available at https://www.insp.mx/resources/images/stories/2021/docs/210415_reporte_ends_repository.pdf [accessed September 23, 2021].
- 13 Idem.
- 14 World Health Organization. Ninth Conference of the Parties to the FCTC WHO. Comprehensive report on research and evidence on novel and emerging tobacco products, in particular heated tobacco products. FCTC/COP9/9, Geneva, Switzerland 8-13 November 2021. Available at https://untobaccocontrol.org/downloads/cop9/main-documents/FCTC_COP9_9_SP.pdf (accessed September 23, 2021).
- 15 Legal opinion [J]: 1a./J. 8/2019 (10a.), RIGHT TO HEALTH PROTECTION. INDIVIDUAL AND SOCIAL DIMENSIONS, Tenth Epoch, Book 63, February 2019, Volume I, page 486. Available at: <https://sjf2.scjn.gob.mx/detalle/tesis/2019358> [accessed September 23, 2021].
- 16 Legal opinion [A]: 1a. XV/2021 (10a.), HUMAN RIGHT TO HEALTH. THE STATE HAS THE OBLIGATION TO ADOPT ALL NECESSARY MEASURES TO THE MAXIMUM OF ITS AVAILABLE RESOURCES TO PROGRESSIVELY ACHIEVE ITS FULL EFFECTIVENESS, Tenth Epoch, Book 84, March 2021, Volume II, page 1224. Available at: <https://sjf2.scjn.gob.mx/detalle/tesis/2022889> [accessed on September 23, 2021].

17 Legal opinion [J]: 1a./J. 6/2019 (10a.) RIGHTS OF THIRD PARTIES AND PUBLIC ORDER. THEY CONSTITUTE EXTERNAL LIMITS TO THE RIGHT TO THE FREE DEVELOPMENT OF THE SELF, Tenth Epoch, Book 63, February of 2019, Volume I, page 492. Available at: <https://sjf2.scjn.gob.mx/detalle/tesis/2019359>.

18 Legal opinion [A]: P. LXXXVIII/2000 FREEDOM OF TRADE. SCOPE OF THE PROVISIONS OF ARTICLE 5 OF THE FEDERAL CONSTITUTION, Ninth Epoch, Volume XI, June 2000, page 28. Available at: <https://sjf2.scjn.gob.mx/detail/tesis/191691>.

19 Legal opinion [J]: P./J. 25/2011 PROTECTION OF THE HEALTH OF NON-SMOKERS IN THE FEDERAL DISTRICT. THE LAW UNDER ANALYSIS DOES NOT VIOLATE THE GUARANTEE OF FREEDOM OF TRADE, Ninth Epoch, Volume XXXIV, August 2011, page 9. Available at: <https://sjf2.scjn.gob.mx/detalle/tesis/161230>.