



AIDS 2008

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Customs General Information
English version



Suggestions for Bringing Merchandise into Mexico

General suggestions to avoid paying duties

- Bring the merchandise with you as part of your personal luggage (checked or carry-on luggage).
- Do not bring merchandise in boxes or through a shipping company.
- Do not bring merchandise worth over \$300 USD (by plane) or \$75 USD (by land). These limits are applicable *per person*; it is possible to distribute the merchandise among several passengers in order to stay within these limits.
- Bring receipts, proofs of purchase or other documents expressing the commercial value of the merchandise.

Warnings

- Merchandise of animal or vegetable origin (raw food items, wood products, eggs, feathers, skins, leather, etc.) are subject to strict sanitary regulations.
- It is important to present a description of the products' place of origin, original materials and processing.

Customs Information

Customs Mexico is the authority responsible for monitoring the merchandise and transports that enter and leave the country. Customs Mexico is also required to advise you about the taxes that you must pay for importing merchandise into our country.

WHAT MERCHANDISE CAN I BRING INTO MEXICO WITHOUT PAYING TAXES?

- The merchandise that is included in your personal luggage.
- The merchandise that is included in the exemptions to which you are entitled.

Before you come to Mexico, it is very important that you know the total value of what you are bringing with you. It is also very important that you be aware of your rights and obligations.

WHAT MERCHANDISE IS PART OF MY PERSONAL LUGGAGE?

- Property for personal use, such as clothing, footwear, toiletries and cosmetics, as long as such products are appropriate for the length of your trip, **including a trousseau**. In the case of babies, items for transporting, caring for and amusing babies are included. Such items include a car seat, a baby carrier, a stroller, and a walker, among others, as well as accessories for such items.
- **Medications for personal use; in the case of psychotropic substances, you must present a physician's prescription. One device for measuring blood pressure and one device for measuring glucose (blood sugar) levels.**
- **Two** photographic cameras **or** video cameras, including 12 rolls of film or videocassettes; photography supplies; **two** cellular telephones **or radiolocation devices**; one portable typewriter; **one electronic organizer**; one portable computer of the type known as a laptop, notebook, omnibook or equivalent; one portable copier or printer; one burner, one portable projector, **and the respective accessories**.
- Two sets of sportswear for personal use, four fishing rods, three hydrofoils with or without sails and their respective accessories, trophies or recognition, as long as they can be transported in an ordinary and normal manner by **the passenger**. One treadmill and one stationary bicycle.



- One portable device for recording, playing or mixing sound; **or one digital sound player or one portable CD player and one portable DVD player, along with one set of portable speakers and the respective accessories.**
- Five laser discs, 10 digital video discs (DVDs), 30 compact discs (CDs) or audiocassettes, for playing sound, three software packages **and five storage devices for any electronic equipment.**
- Printed books, periodicals and documents.
- Five toys, **including collectible toys, and one video-game console, as well as five video games.**
- Valises, trunks, chests and suitcases or any other item required in order to transport belongings.
- In the case of passengers who are more than 18 years old, a maximum of 20 packs of cigarettes, 25 cigars or 200 grams of tobacco, up to 3 liters of **alcoholic beverages and** six liters of wine.
- One pair of binoculars and one telescope.
- Two musical instruments and the accessories thereto.
- One camping tent and other camping items.
- For elderly persons and persons with disabilities, items that have features which remedy or reduce limitations; such items include walkers, wheelchairs, crutches, canes, etc.
- One set of hand tools, including a case, which may include one drill, pliers, wrenches, dies, screwdrivers, power cords, etc.

IMPORTANT INFORMATION ABOUT MEDICATIONS

If you are traveling with **MEDICATIONS**, this fact must be declared on the Customs form that will be provided during the flight to Mexico or at the Customs unit.

It is recommended that MEDICATIONS be transported in their original packages. It is also recommended that you be able to provide the physician's prescription which endorses the use of such medications, in order to avoid difficulties during the customs check. Being able to provide the generic names of the medications may help to resolve any issues at customs, since the names of medications can vary from one country to another.

The amount of medications brought into the country must be appropriate for the length of the visit. It is recommended that you carry medications in your hand luggage, since they may be delayed or lost if placed in checked luggage.

FOOD items may be imported only if they have been industrially processed and packaged. Raw food items, flowers, fruits and vegetables may not be brought into the country. It is not advisable to travel with animals, plants or products of vegetable origin, unless you are certain of the health requirements for bringing such items into Mexico. If you travel with items of this kind, you must make the appropriate declarations on Customs forms, and allow officers to check such items and determine whether they may be legally imported. ***Restricted products will be confiscated and***



destroyed at the point of entry, and attempting to import them may result in fines being levied. Detailed information about importing products of animal and vegetable origin (Appendix 2).

WHAT ARE EXEMPTIONS, AND TO WHAT AMOUNT OF EXEMPTIONS AM I ENTITLED?

Exemptions are a benefit that allows you not to pay taxes on the merchandise that you bring into the country.

If you reach Mexico by airplane or ship, you may bring, in one or more items other than your luggage, up to 300 U.S. dollars or the equivalent thereof in other currencies. If you enter by road, whether in your vehicle or in a bus, the exemption is equal to 75 U.S. dollars. If you are traveling with your spouse, parents or children, the exemption will be cumulative, including any minors, as long as you are all traveling together on the same means of transportation.

You must prove the value of the merchandise that is included in your exemption, whether through an invoice, a proof of purchase or any other document showing the commercial value of such merchandise.

The exemption does not include alcoholic beverages, cut tobacco or additional fuel for the vehicle, if arriving in the national territory by land.

For example: If two passengers together enter at the border, are traveling in the same vehicle and are part of a single family (e.g., parent and child), they may add their exemptions together, which means that they may bring one [or] more items with them, as long as the total value of such items does not exceed 150 dollars.

WHAT AMOUNT OF TAXES DO I HAVE TO PAY ON ANY MERCHANDISE IN ADDITION TO MY PERSONAL LUGGAGE AND MY EXEMPTION?

If the value of your merchandise exceeds the exemption, but is not more than three thousand United States dollars or the equivalent thereof in other currencies, or not more than four thousand dollars if you are bringing computer equipment, you must pay 15% of the total value of any merchandise that exceeds the exemption. In order to do so, fill out the form titled "Pago de Contribuciones al Comercio Exterior" [Payment of Taxes on Foreign Trade].

For example:

Value of the merchandise US\$1,000
Less land exemption
for 4 persons (\$75 X 4) US\$300
Result US\$700
Tax rate 15%
Tax to be paid 700 X 15% = US\$105

Avoid problems; declare any amount in excess of your exemption.

Taxes are paid at Customs at the point of entry to Mexico, using the form titled "Pago de contribuciones al comercio exterior" [Payment of Taxes on Foreign Trade].

If the value of your merchandise, less the exemption, is greater than three thousand United States dollars or the equivalent thereof in other currencies, or greater than four thousand dollars if you are bringing computer equipment, you must arrange the services of a customs agent, who will handle the customs procedures.

HOW WILL I BE CHECKED AT CUSTOMS?

If you have to declare, you must do so before passing through the "fiscal indicator." If you arrive by **airplane, ship or bus**, you must press the button on the fiscal indicator, and the color will indicate to you whether or not customs personnel will check your belongings.



green light: you pass through without being checked.

red light: your things and your customs declaration are checked.

When you have left the customs area, customs authorities may check your merchandise, even if you had a green fiscal indicator light, as long as they show you a verification order.

If you travel to Mexico in **your vehicle**, take care when selecting the lane by which you enter. By doing so, you will avoid problems, penalties and seizure of your merchandise.

In order to select the appropriate lane, note the signs at the customs entrance. The options are **AUTODECLARACIÓN [AUTODECLARATION]** and **NADA QUE DECLARAR [NOTHING TO DECLARE]**.

AUTODECLARACIÓN [AUTODECLARATION] lane: Choose this lane when you have exceeded your exemption and are bringing items in addition to your personal luggage.

NADA QUE DECLARAR [NOTHING TO DECLARE] lane: Choose this lane when you are only bringing your luggage and [items that fall within] your exemption.

If you choose the **AUTODECLARACIÓN [AUTODECLARATION]** lane, proceed to the customs area, complete the form titled "Pago de contribuciones al comercio exterior" [Payment of Taxes on Foreign Trade], pay the taxes and press the button on the fiscal indicator. If the indicator is red, customs personnel will check to verify that your payment was correct. If the indicator is green, customs personnel will not check you.

If you enter through the **NADA QUE DECLARAR [NOTHING TO DECLARE]** lane and you see a red fiscal indicator, customs personnel will check to verify that you are not in fact transporting merchandise other than your personal luggage. If you are transporting such merchandise, customs personnel will check to verify that such merchandise fits within the amount of the exemption to which you are entitled. In the event that merchandise other than your luggage and in excess of your exemption is found, customs personnel may seize such merchandise from you, along with your vehicle.

If you have any concerns, please visit www.aduanas.gob.mx or contact the Citizen Telephone Service System (SACTEL) from the United States by calling toll-free to 1 800 475 2393 In Mexico, you may contact SACTEL free of charge by calling 01 800 FUNCION, 01 800 386 2466, and you may contact the Customs Service Center (CASA) by calling 01 800 223 8262, where we will be pleased to serve you.

Do not forget that when you pass through customs, you are required to declare whether you are bringing: merchandise other than your luggage; money in excess of ten thousand United States dollars; animals; and/or medications.

"The information on this form is meant exclusively to offer guidance, and does not give rise to any rights or obligations. If you deem it suitable to do so, you may submit a written request to the tax authority, in the terms of Articles 18, 18-A and 19 of the Federal Tax Code. Such requests must be submitted with the understanding that, in accordance with Article 34 of said Code, the tax authority is only obligated to respond to inquiries about actual, concrete situations which are submitted on an individual basis by the interested party."

APPENDIX 1

WHAT VEGETABLE PRODUCTS CAN BE BROUGHT INTO MEXICO FREELY?



1. Processed vegetable products, when such products were processed in a manner that guarantees the elimination of disease-causing agents (cooking, sterilization, micronization). Examples:
2. Processed products of the following kinds: Potatoes, legumes, oils, vegetables, fruits, malt, and roasted coffee.
3. Flours or semolinas made from: corn, cassava, wheat, oat, rye, soy and/or rice. (Only from non-quarantined countries)
4. Dehydrated products: nuts in their shells (except walnuts, if coming from Texas); shelled cashew nuts or cashew apples; handicrafts made of straw (except for wheat straw); shelled almonds and hazelnuts, salted and roasted pistachios; prunes, dried herbs and spices.
5. Preserved or cooked fruit [or] legume products, such as nectar and/or marmalade.

You are only allowed to bring amounts for your personal consumption as part of your luggage.

WHAT MEAT PRODUCTS CAN BE BROUGHT INTO MEXICO FREELY?

A. PRODUCTS ORIGINATING IN THE UNITED STATES AND CANADA

1. Pork: fresh, frozen, canned, cold cut, dried, cooked or processed, as long as the label on the packaging specifies the origin and there is an inspection stamp from the relevant health authority (USDA or CFIA).
2. Canned poultry pâté in sterile packaging, as long as the label specifies the origin and there is an inspection stamp from the relevant health authority (USDA or CFIA).
3. Pasteurized milk, whether liquid, powdered, evaporated or condensed; fresh or aged cheeses. Butter or cream, as long as the label specifies the origin and there is an inspection stamp from the relevant health authority (USDA or CFIA).
4. In the case of fresh or frozen pork from Canada or the United States, a maximum amount of 15 kg. is authorized, as long as such products have inspection stamps from the relevant health authority (USDA or CFIA).
5. Fresh, frozen, cooked, or smoked or canned pâté in sterile packaging: 3 turkeys, chickens or pieces may be brought in per family.

B. PRODUCTS ORIGINATING IN SPAIN

1. In the case of **poultry products**, only **commercially canned** packages are permitted, in amounts for personal consumption (which may be determined by the inspector).
2. In the case of pork products, such as **jamón serrano**, an amount of **one piece** per family is permitted; such piece may not exceed the average weight of a pork leg.**
3. **Powdered baby formula, solid and melted cheese products prepared with pasteurized milk:** permitted for personal consumption, in amounts not exceeding 3 kg. per person.**

**Only products originating from authorized plants may be imported. Such products must be commercially wrapped or packaged, in unopened packaging, and with the original label in Spanish or English, along with the stamp from the Ministry of Agriculture in the country of origin (Spain).



IMPORTANT: Due to the recent outbreak of foot and mouth disease in the United Kingdom on August 3, 2007, the personnel of the National Food and Agricultural Health, Safety and Quality Service (SENASICA) have increased their inspection activities at ports, airports and borders. For this reason, we ask you not to bring into Mexico meat products, cold cuts or milk products from other European countries.

WHAT ANIMALS CAN BE BROUGHT INTO MEXICO FREELY?

Only dogs and cats. Travelers may bring up to 2 dogs or cats into the country with them, without paying taxes.

1. If the pet is fewer than three months old, it must have a Health Certificate.
2. If the pet is more than three months old, it must have a Health Certificate, which must indicate the pet's state of health, and which must have been issued by a doctor of veterinary medicine. The pet must also have a vaccination record, which must specifically indicate that the pet was given a rabies vaccination which is effective for at least one year. Originals of these documents must be presented, along with copies.
3. In order to avoid delays when processing your entry into Mexico, it is very important to ensure that the documents match your pet's information (age, breed, color, sex, etc.).
4. If you are traveling with more than 2 pets, you must make a payment at the teller window using the form titled hoja de ayuda [help sheet], in order to have a Certificate of Animal Health for Importation issued.

PROHIBITED PRODUCTS

Upon their arrival in Mexico, passengers traveling in airplanes, ships or vehicles may not bring any of the following products into the country, because such products pose a high risk of introducing pests and diseases:

1. Soil, straw, packages filled with hay, and straw decorations. Homemade food products.
2. Flours of animal origin.
3. Fresh, dried, canned or frozen meat; meat products (cold cuts, smoked meat, salted meat, aged meat, etc.) originating in countries that Mexico considers risky, that are not in their original packaging, or that do not bear their original label. Said label must include complete information, indicating the species of the animal, the country of origin and/or the source.
4. Any vaccines or biological products that include any component of exotic pests or diseases, as published in the **"Order listing the exotic and enzootic diseases and pests of which notification must be given in the United Mexican States, Published March 5, 1999."**

Customs Scenarios

Various scenarios may arise when introducing merchandise into Mexico. Consult the tables below and determine which one is applicable.

Please note:

1. For further information on non-tariff regulations and restrictions, consult a customs broker.



2. The information below is intended for informative purposes only. It has no legal or binding value and neither the IAS nor the Government of Mexico may be held accountable for inexact information.

CASE 1

No duties shall apply under the following circumstances:

The merchandise arrives to Mexico **by plane with the passenger** (carry-on or checked luggage).

The value of the additional merchandise, other than the passenger's luggage, does not exceed 300 USD or the equivalent in Mexican pesos.

The passenger has the documents proving the value of the merchandise to be brought into the country (invoice, bill, proof of purchase or any other document expressing the commercial value of the merchandise).

The tax exemptions of the members of the same family can be added up, if they arrive to Mexico at the same time and by the same means of transportation.

Note: sanitary and other non-tariff regulations may apply depending on the merchandise to be brought into the country. For further information, please contact a customs broker.

CASE 2

No duties shall apply under the following circumstances:

The merchandise arrives to Mexico **by land with the passenger**.

The value of the merchandise, additional to the passenger's luggage, does not exceed 75 USD or the equivalent in Mexican pesos.

The passenger has the documents proving the value of the merchandise to be brought into the country (invoice, bill, proof of purchase or any other document expressing the commercial value of the merchandise).

The tax exemptions of the members of the same family may be added, provided they arrive to Mexico at the same time and by the same means of transportation.

Note: sanitary and other non-tariff regulations may apply depending on the merchandise to be brought into the country. For further information please contact a customs broker.

CASE 3

A global duty of 15% shall be paid at customs through the format "Payment of Contributions to Foreign Trade" ("*Pago de contribuciones al comercio exterior*") under the following circumstances:

When the value of the merchandise, excluding exemptions does not exceed 3,000 USD or its equivalent in Mexican pesos. In the case of computer equipment, its value added to that of other merchandises shall not exceed 4,000 USD or its equivalent in Mexican pesos.

Natural persons accredited as media correspondents may import the necessary equipment and accessories needed to fulfill their activities, even when their value exceeds 3,000 USD or its equivalent in Mexican pesos. Additional regulations and non-tariff restrictions also apply.



An invoice, bill, proof of purchase or any other document expressing the commercial value of the merchandise must be presented.

A customs broker is necessary for merchandises that are difficult to identify due to their presentation in the form of powders, liquids or gases requiring physical and/or chemical analyses to determine their composition, nature, origin and other necessary characteristics.

In order to determine the taxable base, the tax exemptions may be subtracted from the value of the merchandises.

CASE 4

If the value of the merchandise exceeds 3,000 dollars or its equivalent in Mexican pesos or other currency, or 4,000 in the case of computer equipment, the services of a customs broker must be procured. The customs broker will calculate the applicable duties and cover the import procedures; **non-tariff regulations and restrictions must be fulfilled, in terms of the harmonized tariff schedule of the merchandise.**

CASE 5

If the merchandise arrives in Mexico through a courier or shipping company, the following conditions apply:

The services of a customs broker must be procured.

A global duty of 15% must be paid.

Non-tariff regulations and restrictions must be fulfilled, in terms of the harmonized tariff schedule of the merchandise.

An exemption from the general import duty and value added tax is applicable under the following circumstances:

The value marked on the air waybill or bill of lading does not exceed 50 USD or its equivalent;

It is not subject to non-tariff regulations and restrictions;

It is supported by an air waybill or bill of lading; and

The minimum fee procedure fee is paid according to federal law (\$202.00 MXN – Approx. \$ 20.00 USD)

This procedure is not applicable for merchandises that are difficult to identify due to their presentation in the form of powders, liquids or gases requiring physical and/or chemical analyses to determine their composition, nature, origin and other necessary characteristics.