

If the exporter wishes to change the status of the goods to a permanent import, they should notify the authorities promptly, meet any new import duties and import permit requirements, and pay the required duty and taxes, at which point any bonds or guarantees will be cancelled or returned.

2. **Duty drawback.** In some cases, Mexican companies or persons who are involved in exporting may be eligible for a refund or a drawback of duties or taxes on raw materials, parts and components if they are incorporated into goods for export. This is also true of components, parts and raw materials imported into the *maquiladora* zones. At present, Canadian exporters are eligible for duty drawback on materials that originate in non-NAFTA countries if the materials are incorporated into goods exported to other NAFTA countries. These drawbacks are due to be eliminated by 2001.
3. **Bonded warehouses.** Goods stored in a bonded warehouse operated by private companies under government supervision may avoid duties until they are removed from the warehouse. This can result in a large reduction in the up-front funding needed to ship to Mexico. As well, goods in a bonded warehouse are immune to any changes in duties or taxes resulting from changes in the rates or in exchange rates.
4. **Samples.** Samples are usually subject to duties, and must be accompanied by normal health and sanitary certificates. All samples must be accompanied by an invoice stating that they are not for commercial use. However, samples are exempt from some product certification requirements. Personal use samples can be imported without prior authorization or documentation. Samples for research and testing, in quantities up to three, can be imported for use by laboratories conducting tests for certification or for other purposes. However, they must have a written notification from the *Secretaría de Salud (SS)*, Secretariat of Health, that the goods are for research or testing and not for human consumption. Receipts for any duty paid should be retained and shown, where required. Similarly, samples for exhibition or tasting can be imported as long as they are accompanied by the appropriate certificate.
5. **Goods destined for free trade zones.** Products entering the free trade zones, or *maquiladoras*, are exempted from some or all taxes and duties and import permit requirements, and may enter the zone with a minimum of control and documentation. However, these goods may not enter the rest of the country. Free trade zones include a 20 kilometre area along the border between the United States and Mexico, a similar zone on the Mexican-Guatemalan border, the ports of Cancun, Cozumel, Chetumal, and La Paz. The free trade zones also include the state of Baja California, the city of Agua Prieta and an area in the state of Sonora.