

and International Trade (DFAIT) in Ottawa or the Canadian Embassy in Mexico for current information on import tariff requirements.

### ***Documentation Requirements***

Every product exported to Mexico requires a specific set of accompanying documents. Local agents or representatives are able to help ensure that documentation requirements are met. At a minimum, all shipments require the following:

- a commercial invoice;
- a packing list specifying contents;
- a bill of lading or air waybill; and
- a certificate of origin.

Mexican importers are liable to pay fines and imported goods may be delayed during customs clearance or returned to point of origin if documentation requirements are not complied with exactly.

The commercial invoice must be signed by the exporter, showing the marks, numbers, types and quantities of products being shipped. The document must be presented in its original form with up to 11 copies. A Spanish translation must accompany the English original. The invoice must show all costs including an itemization of the freight charges and insurance.

For most products an import permit is not required. However, Mexican importers must obtain sanitary and phytosanitary certificates from the appropriate ministries for food, animal and plant products. All processed foods must be registered with the Health Ministry prior to their distribution.

Custom brokers can provide full details regarding documentation requirements and methods of shipping. The Latin America and Caribbean Trade Division at DFAIT in Ottawa or the Commercial Division of the Canadian Embassy in Mexico City are also sources of information.

### ***Commercial Samples***

Samples having no commercial value are not liable for taxation. Commercial, bank, consular or customs declarations must clearly certify that such goods are samples, or sample collections.