

CHAPTER 10. CUSTOMS CLEARANCE

MEXICAN CUSTOMS PROCEDURES

Under the North American Free Trade Agreement (NAFTA), tariffs facing Canadian exporters are decreasing according to a specific and negotiated timetable. In addition, the rules of origin provisions in the NAFTA are now the governing factor in determining whether a particular set of goods exported from Canada will qualify for special treatment. Exporters are advised to consult their broker or the Department of Foreign Affairs and International Trade (DFAIT) for information on the timing of this phase-out and on the rules governing certificates of origin, including NAFTA certificates. Exporters should also be aware of the packaging and labelling requirements, and the documentation necessary, to import goods into Mexico.

Shipments arriving at the border usually clear customs the next day, but can be cleared the same day if they arrive early in the morning, and if all the documentation has been prepared in advance and is in order.

About one truck in ten is randomly selected by computer and is pulled over for customs inspections, which involves unloading the trailer. Rail shipments are treated similarly, except that American rolling stock can enter Mexico: goods thus transported are not normally unloaded and reloaded. Shipments arriving by sea are unloaded at government docks and kept in a customs warehouse until they are cleared. Air shipments go to a bonded storage area, which is normally operated by the carrier or by a customs broker. From here, customs clearance procedures are similar to those for goods brought in by truck.

DEALING WITH CUSTOMS OFFICIALS

Customs officials may ask how the imported goods are to be used or what material they are made from. The answer to these questions should be carefully considered, since it could have an impact on the level of duty charged on the goods. Such requests should be checked with the customs broker, who should be asked to deal with any challenges to a change in duty rate or value. Under some circumstances customs duties can be deferred or avoided, and some imports are dealt with under special rules.

1. Re-exports. Exporters can avoid import duties on goods if they are to be re-exported. This can include rental equipment, containers, material to be used in exhibits, material to be used for processing or repairs, and goods going to designated industrial areas where they will be incorporated into products that will be exported from Mexico. In most cases, it will be necessary to post a bond or other form of guarantee.