

incorporate business entities on the same basis as Mexican citizens, provided that the company has a physical residence in Mexico. Incorporation can take one or two months, and branch registration can take longer. A lawyer and a tax accountant are usually needed.

The Mexican government has taken steps to accommodate the needs of

short-term service providers. In 1994, the National Commission for Foreign Investment, or Comisión Nacional de Inversiones Extranjeras (CNIE), began to authorize business entities in Mexico that would be established for the sole purpose of carrying out contracts with government agencies. Non-resident companies are now being given a two-year temporary, but renewable, approval from the CNIE.

Living in Mexico

Canadians who decide to live in Mexico on a long-term basis include those who have established careers or businesses there, as well as retirees and others with income from outside the country. Visa requirements depend on whether you have earned income in Mexico.

Employment

Canadians who live in Mexico and who receive remuneration, directly or indirectly, from Mexican employers or clients must apply for a version of the *Forma Migratoria-3* (FM-3) visa that includes permission to work. This can be done in Canada at the Mexican Embassy or one of the consulates, or at any regional immigration office in Mexico. Specific information about the

source of earnings must be provided, as described in the section "Working and Doing Business in Mexico."

Retirees

Canadians who retire to Mexico are not considered tourists and should obtain a *Forma Migratoria-3* (FM-3) visa. For stays of less than 180 days, this visa is available in the visitor category. For longer periods, retirees can obtain a special version of the FM-3 visa. The FM-3 *inmigrante rentista* status is intended for foreigners who are not part of the local workforce but are supported by income from outside Mexico or from Mexican-based investments. Holders of this type of FM-3 are not allowed to engage in remunerative activity in Mexico. They can bring reasonable quantities of household goods and one