

**How much is it?
¿Cuánto cuesta?**

exported. Goods that are intended as charitable donations can enter duty free only if they are covered by a government permit. Such permits are issued only to certain approved associations, and a customs broker is usually required.

Mexican customs regulations make special provisions for the import of product samples, such as those typically carried by sales people or those attending trade shows. An invoice stating that they are not for commercial use must accompany the samples. If the invoice states that the samples are of no commercial value, they will not be subject to duty and will also be exempt from Mexico's system of quality standards known as Normas Oficiales Mexicanas (NOMs). Nonetheless, any health certificates that are otherwise required must accompany samples of plant and animal products. The requirements for prior approval for importation of certain plant and animal products are waived in the case of personal use samples if they are accompanied by a letter stating that the

samples are not for commercial use and will not be transferred to another person. Visitors carrying samples should be prepared to pay duty or a bond for temporary import in case customs officials at the border disagree with the claim of no commercial value.

If you have obtained a visa to live in Mexico, you are allowed to import reasonable quantities of household goods, on a one-time basis. The determination of what is "reasonable" can take some discussion with customs officials, and it is best to be prepared to pay some duty and taxes. You may want to consider using the services of a customs broker. Nevertheless, you should prepare a detailed inventory, in Spanish, and clear it with a Mexican consulate in Canada in advance; border officials may still disagree with the consulate's interpretation of what qualifies as duty free.

Children

Immigration authorities in most countries, including Canada and Mexico, are becoming more vigilant about documentation for children crossing international borders. Unless the child has a valid Canadian passport, or is accompanied by both natural parents, he or