

subject to duty and taxes, which can be hefty. Visitors should be prepared to document the value of goods they are transporting.

For adults, imports of tobacco are limited to 20 packs of cigarettes or 25 cigars or 200 grams of tobacco. Alcoholic beverages are restricted to three litres of wine, beer or spirits. There are special restrictions on imports of endangered species or goods based on their exploitation.

Visitors bringing commercial samples or display materials for trade shows or other events may obtain a temporary import permit, provided the goods will be re-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 salespeople 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 stan-

dards, 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 samples for personal use, if the samples are accompanied by a letter stating that they 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 importation 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 duty-free, one time only. 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 obtain a permit in advance from the Mexican consulate closest to your place of residence in Canada; border officials may still disagree with the consulate's interpretation of what qualifies as duty-free.