

customs broker is usually contracted by the importer to act as a representative to make all necessary foreign trade customs arrangements. This is done through a letter instructing the customs broker whether the importation is temporary or definitive, where to send the goods, the type of transportation used to send them to their final destination and any other instructions needed.

The services granted by the customs broker include:

- obtaining necessary permits and authorizations;
- reviewing all documents sent by the exporter, making the import petition and preparing the declaration for the determination of import duties;
- reviewing the shipments at the border and making sure they correspond to the invoice and packing list;
- clearing the goods through customs;
- obtaining a guarantee or bond on temporary imports;
- covering all expenses related to the operation on behalf of his customer;
- providing orientation on letters of credit, insurance, taxes, warehousing, duty drawbacks, etc.
- providing information on means of transportation and carriers, as well as on tariffs and time and distance saving options;
- shipping the merchandise from the port of entry to the final destination.

Fees will comprise an officially determined fee of 0.45% assessed on the invoice value plus all expenses incurred by the broker, such as freight movements, handling charges, bridge maneuvers, etc., plus a complementary service fee set by each customs broker individually to cover his operating expenses. The minimum fee is of approximately US\$40 and will increase according to the weight and/or value of the shipment to a maximum of approximately US\$300 dollars. Additionally, the importer will have to pay or reimburse the customs broker for any expenses he may have covered on his behalf. Appendix 4 lists several customs brokers.

V. ENTRY AND WAREHOUSING

Goods entering Mexico are deposited in a customs warehouse or in the customs broker's warehouse in the case of land or air shipments. The goods are cleared upon the presentation of the required documents and the payment of duties and other charges. Administrative delays to clear the goods and deliver them at the importer's warehouse are usually 3-4 days in the case of air shipments, 4-5 days in maritime shipments and 7-10 days in the case of land shipments. Mexican customs have an 8 AM to 3 PM schedule but an extraordinary service may be applied for on the day it will be needed to extend clearance hours when there is a justified cause. Storage charges begin 15 days after the shipment is unloaded. Goods which are not claimed within 90 days after unloading are considered legally abandoned and become the property of the customs administration.

It is possible to have the goods shipped from the customs warehouse directly to a bonded warehouse without paying import duties. Usually a letter from the warehouse is necessary stating they have the necessary space for the shipment to be stored at their facilities. The import duties on the goods stored are paid as they leave the bonded warehouse.