

In some cases, the Canadian trailer is transferred to a Mexican tractor when it reaches the Mexican side of the border. Some trucking companies do not allow their trailers to travel in Mexico, and the goods are unloaded and reloaded into a Mexican truck. Shipments arriving at the border usually clear customs the next day, but with early-morning arrivals same-day clearances is possible, provided that the documentation has been prepared in advance.

Rail shipments are similar to truck shipments, except that American rolling stock can now enter Mexico and the goods are not normally unloaded and/or reloaded. Shipments arriving by sea are unloaded at government docks and kept in a customs warehouse until they are cleared.

Air shipments must initially enter a bonded storage area in the airport, normally operated by the air carrier or a customs broker. Customs clearance from either customs warehouses or airport-bonded storage are otherwise similar to the procedures described for trucks.

Importer Responsibilities

The importer is responsible for the payment of all duties, taxes and fees, and is ultimately accountable for any errors. Seemingly minor mistakes can lead to serious delays, and severe penalties. There is no allowance for human error, and any irregularities are automatically assumed to be misrepresentations.

Only companies or individuals holding a *Registro Federal de Causantes (RFC)*, taxation registration number, may import into Mexico. This number must be sent in advance to the local Mexican customs officials, where the shipment will cross the border for approval and inclusion in the importer database that is maintained at each port of entry.

Exporter Responsibilities

The following information must be submitted to the Canadian logistics company:

- name of the Mexican customer with telephone and fax numbers as well as the contact person;
- the importer's *Registro Federal de Causantes (RFC)*, taxation registration number;
- confirmation of the importer's registration with the Mexican authorities for shipments greater than US \$1,000;
- name of the Mexican customs broker with telephone and fax numbers; and
- all documents required for the shipment.