

### ***Intra-Company Transferees***

Intra-company transferees are executives, managers and staff with specialized knowledge who are employed by a Canadian company. They can be transferred to a Mexican branch, subsidiary or affiliate office for up to seven years. In this case, you must provide, in addition to the basic documents, the following documentation:

- proof that you have been employed with the Canadian company for at least one year;
- a description of your qualifications;
- your current and proposed positions; and
- a detailed outline of the purpose and length of your stay.

If the transferee stays longer than two consecutive years, a residency application or immigrant visa — *Forma Migratoria-2 (FM-2)* — is required. Applications must be submitted by the employer in Mexico directly to the Ministry of the Interior (Secretaría de Gobernación).

### ***Traders and Investors***

Traders and investors are Canadian citizens who own or

have a controlling interest in a business enterprise that is to be set up, or is already in operation, in Mexico. Traders are business persons seeking to do substantial trade in goods or services. They must be employed in a capacity that is supervisory or executive, or which involves essential skills. Investors are business persons seeking to develop and direct the operations of an enterprise in which they have invested, or are actively in the process of investing, a substantial amount of capital.

### ***Taxation***

The tax situation of Canadian professionals and business executives working in Mexico depends on their individual residency status and the residency status of the organization from which they receive income. When you leave Canada, you need to determine your residency status for Canadian income tax purposes. This affects how you file your Canadian income tax return and the types of income you have to report. Your residency status depends on such things as the purpose and permanence of your stay in Mexico, your residential ties with Canada, and the length and regularity of your visits to Canada. If you have not severed your residential ties with Canada, you will be considered a factual resident of Canada while living or