

e) F.O.B. unit value and total value of each item listed on the invoice. The F.O.B. value will be used to determine tax payments. F.O.B. is taken to mean price at the Canadian port or airport of exit in the case of maritime and air shipments or at the Mexico-U.S. border in the case of land shipments. Itemized charges making up the C.I.F. value to the Mexican port of entry (transportation and insurance) should also be included in the invoice. In the case of rail and truck transportation, all charges to place the merchandise at the Mexican border should be included as well. The value to be shown is the true value of the merchandise at the place or market where the invoice is drawn. Heavy fines (including jail) are imposed if the value stated does not correspond with the actual value of the merchandise (i.e. import duties are evaded).

f) Signature of seller, name and position.

g) Shipper's invoice number and customer's order number.

All shipments to Mexico must be insured. It is now no longer It is important to insure the goods shipped from departure through their final destination, that is, placed in the customer's warehouse, in his offices or at a trade show site, rather than at the airport or on the docks. The Canadian freight forwarder can usually arrange for appropriate insurance. In many cases, the exporter only covers transportation and insurance costs to the Mexican border, while the importer is responsible for all costs involved to get the goods to their final destination. This is usually negotiated between both parties.

In the case of maritime shipments, the commercial invoice, together with the packing list and the bill of lading should be sent to the Mexican importer through an international messenger service (DHL, Federal Express, etc.). It is also recommended to send a copy to the customs broker, otherwise the importer then sends him a copy to clear the goods. On land shipments, the same documents should be sent to the importer or to his customs agent as consignee, with a copy to the other party. This should be done before the shipment of the goods is made, in order to allow for the revision of the documents and to obtain any special permits, if necessary. It is preferable not to send these documents by air mail, since there may be a 2-3 week delay.

When the goods are shipped by air, all documents (invoice, packing list and airway bill of lading) accompany the goods on the plane and the airline is responsible for their delivery to the importer or customs broker. The exporter should always advise, via fax or telephone, the importer or customs broker when the goods are shipped, the airline and flight number and the number of the airway bill of lading.

It is always useful to accompany the invoice by a catalog or other literature of the goods shipped (if available), since it may be very helpful for their proper classification for import duty purposes. It is recommended to send the original invoice and seven copies and, additionally, for the exporter to retain a copy of the invoice of the merchandise shipped. This number may, however, vary according to the importer or customs broker.

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the merchandise cannot be properly identified and/or classified, it will usually be classified as "other" and will pay a higher rate. This is also why a detailed catalog of the product(s) may be useful in addition to the invoice.