

If an exporter is given a certificate of origin from another exporter or producer then the certificate must be provided to the customs administration on request. If an exporter has reason to believe that the information contained in a certificate is not accurate, then the exporter must notify all persons who have received the certificate.

A false certification by an exporter will be subject to the same general consequences that would apply to an importer who contravenes Mexican customs laws and regulations in respect of false statements or representations.

## RECORDS

Full records in respect of a certificate of origin must be kept for five years. These records should include:

- the purchase, cost, value and payment for the good exported;
- the purchase, cost, value and payment for all materials used in the production of the good; and
- the production of the good in the form in which the good was exported.

## VERIFICATION PROCEDURES

Verification procedures by customs administration officials could include a questionnaire to the exporter and/or on-site visits to review exporter records upon written notification. Verification of regional value-added requirements will be in accordance with the "generally accepted accounting principles" of the exporting country.

## ADVANCE RULINGS

The North American Free Trade Agreement (NAFTA) provides for importers, exporters and producers to obtain advance rulings on the origin of goods from the customs authority of the country into which the goods are to be imported. Advance rulings may be obtained from the customs administrations of Canada, Mexico and the United States. In the case of Mexico, Mexican importers as well as Canadian and American exporters and producers can request an advance ruling from the *Dirección de Política de Ingresos y Asuntos Fiscales Internacionales, Subsecretaría de Ingresos, Secretaría de Hacienda y Crédito Público (SHCP)*, General Branch of Revenue Policies and International Fiscal Affairs, Undersecretariat of Revenue, Secretariat of Finance and Public Credit. Applications must be in writing. The customs administration will treat this application confidentially and issue the ruling within four months.