MOVING TO MEXICO:

A Quick Guide to move Household Goods to Mexico, with special insight for the Yucatan Peninsula.

By Hiram Cervera

UPDATED January 2015 - Includes changes in Mexico Customs and Immigration Laws
Contents
Introduction ................................................................................................................................. 2

SECTION I: Documentation and Immigration Status ................................................................. 3
Immigration Status and Import of Household Goods ................................................................. 3
Documents Needed for the Import of Household Goods ......................................................... 4
Documentation: Making a Packing List .................................................................................... 5

Section II: Household Goods Definition and Packing .............................................................. 7
Defining “Household Goods”. What you CAN bring ................................................................. 7
What you CANNOT bring .......................................................................................................... 9
Other Things to Consider when Packing your HHG ............................................................... 12

SECTION III: Importing Related items: Cars, Motorcycles, Trailers, Boats, Pets .................... 15
   CARS – Temporary Import (Banjército) .................................................................................. 15
   CARS – Definite Import ......................................................................................................... 16
   CARS – Change of Regime .................................................................................................... 17
   MOTORCYCLES ....................................................................................................................... 17
   BOATS AND YACHTS .......................................................................................................... 17
   PETS ...................................................................................................................................... 18
   New or Commercial Items ...................................................................................................... 18

Annex: Your rights in Mexico. A commented translation of selected legal texts one applicable Mexican Customs Laws and Regulations ................................................................. 19
   From Regulations of the Customs Law .................................................................................. 19
   From General Rules on Foreign Trade .................................................................................. 20

Would you care for a little humor on the Topic? ........................................................................ 23
Legal Notice: .............................................................................................................................. 24
About the Author ....................................................................................................................... 24
Introduction

Welcome to Mexico!

Congratulations for your decision to make a new life in Mexico and to take all the good that this country can offer. I thank you for taking the time to read this document, which I hope will provide some assistance on your plans to make the “Big Move” to this country. These guidelines provide general information and some specific insight for those with destination to the Yucatan Peninsula, but people moving to other areas will find it useful too.

Moving is always a challenge for people. Moreover, when you decide to move to a different country there are additional issues to consider, like producing appropriate documents for customs processes, and arranging international transportation and insurance. Fortunately, Mexico like most countries has accepted that when people change their country of residence, they are entitled to bring their Household Goods free of duty. But what exactly are Household Goods? You may be surprised to find out that they do not include all things located inside your home fences, and that you must have an immigration status and may even need some documents signed by the Mexican Consul in your home country to be allowed to bring them.

I wrote this document because as a Customs Broker I had seen too many good people with many problems in Mexican Customs because of bad information. Too frequently, well-intended persons ship (or even bring themselves through our borders) their Household Goods completely uninformed, and then they have problems in Customs, which cost a lot of time, money and frustration. But trust me, there is no reason for you to have any difficulty as long as you are informed and prepared.

In this updated version 2015, I have included comments on the New Customs Law (published on Dec. 9th, 2013) and also on the still recent changes on Immigration laws, which have a definite impact in importing for foreigners, especially in cars but also on household goods. Also, the translated texts of Customs Laws have been revised, and some rules added.

Summarizing, I expect that reading these pages will give you some help to define what to ship, to prepare good documentation, and to understand the process your goods will go through, so that you make good decisions on shipping, packaging and personal travel arrangements.

Any feedback is appreciated! Please, tell us what else you would like to see in these guidelines. Write to movingtomexico@cervera.com.mx
SECTION I: Documentation and Immigration Status

Immigration Status and Import of Household Goods.

Your immigration status determines if you can bring Household Goods or not. To be able to import Household Goods, or “Menaje de Casa” in Spanish, a foreigner must have an immigration status of Resident, either Temporary or Permanent. Moreover, Mexican citizens can also make duty free imports of their only after residing in a foreign country for at least two years. On the other hand, Tourists or Visitors cannot import Household goods (HHG) into Mexico, only their luggage (please check Annex for the Definition of luggage at the end of this document).

There are two kinds of Household Goods entry in Mexico:

A. PERMANENT IMPORT:
This is for people that are coming to live in Mexico indefinitely, like Mexicans returning from living abroad after living outside Mexico for more than two years, and also Residentes Permanentes. They must provide Consular Declarations of HHG. In this type of import there is no obligation to return goods abroad, and there is also no duties payable.

B. TEMPORARY IMPORT, for foreigners with Temporary Residency (Residente Temporal) status coming to live to Mexico for some time, and at least in theory return abroad. If they leave, they will need to take their goods out of Mexico, since they have no legal permanent import status. Moreover, they are supposed to keep the goods and not discard them or sell them or give them away. If they become Residentes Permanentes, they may change the HHG status to permanent by making an entry (pedimento) with their customs broker.

The old cards of “Inmigrante” or “No Inmigrante” have been replaced to the Residente Temporal or Residente Permanente cards, according to the current Laws.

Important Note: Mexican Customs will NOT accept the so-called “Visas” issued at the Mexican Consulates abroad, which are considered preliminary documents and must be exchanged in Mexico for the Resident Card. You will need to have the actual Residente Permanente or Residente Temporal Card before your HHG can enter Mexico. Please keep this in mind when making your travel arrangements, since the process of obtaining the card can take several weeks.
About Timing. Finally, keep in mind that you can only make the household import three months before and six months after your arrival to Mexico.

**Documents Needed for the Import of Household Goods:**

- **Bill of Lading (BL, BOL).** This is the document of transportation of goods by seafreight (or Airway bill –AWB- if shipped by air).
  - BL must be stamped released by Shipping Line at destination port for import process to begin. Lines will release Bill of Lading only if hired freight is fully paid.
  - In addition, if you or your agent received the original BL at origin, they will normally require it presented at port of destination in order to release the BL to your broker.
  - Usually, a letter from consignee to shipping line is needed to designate a customs broker to receive access to the goods. Some lines require only an email, whereas other require signing several forms.
  - Some lines require making a cash deposit for the safe return to port of their containers, before they release the BL to your broker at port.

- **Resident Card (Temporary or Permanent),** issued by the National Immigration Institute (Instituto Nacional de Migración – INM). Only legible copies are needed. Please note that Visa Stickers issued by Consulates are NOT accepted.

- **Packing List.** It should include owner name, origin address, destination address, tax id number, description of goods inside each box, total box count, total weight and total declared value. See the corresponding section in this document.

- **Declaration of Household Goods** issued by Mexican Consulate (Declaración de Menaje de Casa)
  - This is only mandatory for Mexican nationals and Permanent Residents.
  - Includes a letter signed by the consul, and a list of goods shipped. This list needs to have all the goods you intend to ship but does not need box numbers. However, it should have model, brand and serial numbers for electric appliances or machines. Cost is about 100-150 USD depending of the Consulate.
  - For Temporary Residents, this document is optional, and may be useful sometimes, especially in the case of bulky loads of more than one container.
  - Consulates will normally stamp any list, without questioning if any good on the list meets import criteria or the accuracy of data. However, Customs has always the final word to allow entry of goods.
Proof of address. Any water, electricity or phone bills that are less than 3 months old from the time of entry of your goods into Mexico. It can be under your landlord name or previous owner.

Passport (picture page and last entry seal page only)

Flight ticket or reservation, as proof of last entry date.

Letters issued by the owner of the goods. These are normally made only in Spanish, and may be produced as formats for you to sign by your customs broker or moving company. Some brokers will require other letters, but at least you will need these two:

- A written declaration to Customs, in Spanish, establishing your address in Mexico (should be the one registered in Immigration), a description of the goods (summarized packing list), including total value and weight, and your obligation to return the goods (when their immigration condition ends), and to inform the customs authorities of any change of address.

- A letter of empowerment (encomienda). Only the broker you authorize can touch your goods, make the import declaration and order maneuvers for your goods.

All payments and documents needed, should be available at about the time of arrival of container at port.

Avoid port warehousing, container demurrage, and truck retention costs: Delaying goods at port is a bad idea, since warehousing costs and demurrage charges for retaining the container with your goods are expensive and rise every day (the more days cargo stays at port, the more expensive the daily rate). In addition to documents, you must have a place to unload your goods ready, and make unloading at home immediately after truck arrives with your goods to avoid truck retention fees.

Making a Packing List

It is necessary to provide Customs with a detailed description of your Household Goods. Although such description is not required to be in the form of a packing list, making such document can save you a lot of time and money at the port, and reduce the maneuvers of your merchandise.

A packing list for Household Goods should contain the following columns: BOX NUMBER, DESCRIPTION OF ITEMS, and CONDITION OF GOODS. Box Number should indicate the number marked on the boxes (or unboxed items). Description should indicate any kind of articles, and include BRANDS, MODEL NUMBERS AND SERIAL NUMBERS for goods that can be individually identified, especially home appliances and electronic equipment. You can summarize (i.e., “one box of men clothing” or “set of tools”, instead of listing every item, but restraining summary to the contents of one box). Moreover, condition of goods should indicate
if they are NEW or USED (of course, no NEW article will be part of the Household Goods, but it is useful to know where you packed it if you are making a definite import of it into Mexico). Finally, it should be mentioned in the packing list the total weight in kilograms. Also, a value for customs purposes of the entire shipment of household goods.

Example:

Inventory of Household Goods
Mr. John Smith

Pick Up address: Destination address:
200 Park Place Ste Appt 524 Calle 60 No. 100 x 62 y 63
Boston, MA 02117 USA Mérida, Yucatan, MEXICO CP 97000
+1 (617) 111-1111 +52 (999) 987 6543

<table>
<thead>
<tr>
<th>Box/Item Number</th>
<th>Description of Goods</th>
<th>Condition of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Kitchen knives set</td>
<td>Used</td>
</tr>
<tr>
<td></td>
<td>Moulinex blender</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Model 1235, Serial Number 123-12P45</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fabric napkins</td>
<td>Used</td>
</tr>
<tr>
<td>2</td>
<td>Ladies clothing</td>
<td>Used</td>
</tr>
</tbody>
</table>

…

Total Shipment Weight: 5,000 LBS
Total Shipment Value: 50,000 USD

Also mention all unboxed items in the lists and number them. Attach a label to the real box, with box number, and even contents if you can – will make your life easier when unpacking too. Unboxed items such as furniture need also be listed and labeled.
Section II: Household Goods Definition and Packing

Defining “Household Goods”. What you CAN bring

NOT ALL THAT IS IN YOUR HOUSE WILL BE HOUSEHOLD GOODS. Please take a moment to understand the definition of Household goods.

Household Goods are entitled to duty free entry into Mexico, and have many other benefits like not meeting standards, formalities and regulations. You can bring as Household Goods any piece of clothing, furniture, linens, decorations, appliances, that are USED and in qualities and quantities that are NORMAL FOR A FAMILY HOUSE.

Mexican Customs Law Rules (Art. 90) state this definition for Household Goods:

“the set of used furniture, home equipment, clothing and linens of a house, that are exclusively and properly for the ordinary use of a family; clothing, books, bookshelves, works of art or science that do not comprise complete collections for the installation of expositions or art galleries; scientific instruments of professionals, and tools of workers and craftsmen, as long as they are essential for the development of their profession, art or craftsmanship. Such instruments and tools cannot constitute complete equipment for the facilities of laboratories, offices or workshops.”

The definition includes all of the major items that you would find in a home, as long as they are USED. The Law (Art. 61, VII) also excludes any goods that importers had in abroad for commercial or industrial activities and vehicles.

NEW items are thus excluded as Household goods. This includes goods that look brand new or come in their original boxes, unused. Thus, you cannot buy new furniture or linens for your new home in Mexico and bring them as part of your Household Goods, assuming that
they will enter Mexico duty free. Of course, new items are not forbidden, but they DO PAY DUTIES and must comply with IMPORT FORMALITIES.

If your plan is to bring new goods, please consult with a Customs Broker in the port of entry of your goods, to avoid unpleasant surprises. You may be surprised to know that importing new goods will mean paying significant duties (50% or more in some cases), obtain registries, permits or standards compliance certificates, which may prove impossible to be met cost-efficiently while your goods are at port.

Some goods that you may have at home can be considered not to be a normal part of a family household; for instance, used equipment from a store you used to own, professional musical equipment or large amounts of furniture of the same kind, etc.

So it is sensible to avoid bringing anything that can be considered an attempt to smuggle commercial furniture or goods for resale in Mexico. Also, keep in mind that even if you can legally bring goods that are necessary for your declared profession or craftsmanship —check your immigration permit-, you are not entitled to bring complete laboratories or shops without paying duties. Although these definitions may look vague, in practice, all goods that are essentially commercial or industrial by its nature or quantities will need to pay duties.

Cars, motorcycles, trailers, and boats, are NOT part of household goods, and also their parts are not considered for duty free import.

Important note on Construction parts, Permanent home facilities
Please note that doors, windows, columns, gates, fences, roofing, tiles, toilets, zincs, bathtubs, pipelines, water heaters, are not considered household goods, since they are part of the actual construction or permanent home equipment. Used wooden items are especially sensible, since they require International Phytosanitary Certificates issued by government offices in the shipper’s country.
What you CANNOT bring

ILLEGAL GOODS NOTE:
Drugs and arms attempt of import to Mexico is punishable by prison, regardless of their legal status in your country.

Here are listed some products that you should NOT put in the shipment for Household Goods. Not all of them are illegal, but they will always cause problems and will not be able to be imported.

- Money, in cash and documents, and valuables (including expensive jewelry). Attempting to introduce large sums of money is a felony.

- Fine Arts and Archeological pieces. Homes normally have some inexpensive art and decorations, and some antiques, but bringing museum pieces means a greater effort in keeping them safe and unspoiled. If you bring archeological pieces, or world famous art, especially Mexican, you may need to meet other requirements, both to bring them to Mexico and later to return them abroad. National Fine Arts Institute (INBA) or National Institute of Antropology and History (INAH) may need to be involved in bringing or returning abroad such items. Of course, a specialty professional should be hired abroad for packing such pieces. Please notify your broker about any particular item that may be of extraordinary value or historical importance as they will not enter Mexico as ordinary household goods.

- Any kind of weapons or explosives, especially firearms of any caliber, and their parts and ammunitions. This also includes flares used in boats for safety, any sparklers or fireworks of any kind, and spades, even ornamental.
- Hunting trophies, horns, bones, stuffed real animals (Taxidermy);

- Fresh, canned or packed FOOD or beverages, including animal food.

- Endangered species specimens, or their parts, such leathers, ivory, feathers etc. Any goods made of leather, feathers or any parts of endangered species. (Of course home leather goods from common livestock species are all right).
  *For more information on endangered species, please check the website of the Convention on International Trade of Endangered Species at cites.org.*

- Forbidden drugs. Live plants, leaves, seeds or any part of illegal drug producing plants (cannabis indica –marihuana-, coca, opium, etc.) or any medicine or article containing extracts or any form of those plants. Also, any kind of medicine or extract or any presentation containing morphine, heptachlors, isodrin, pseudoeofedrin, enedrin, thalidomides, or any psychotropic substance (attempt is a felony).

- Pornographic material in any kind or format, sexual toys. Any material with texts, pictures, drawings, figures or illustrations containing representations of childhood in a denigrating or ridiculous fashion, or in attitudes of incitation to violence, self-destruction or antisocial behavior.

- Medications, vitamins, or cosmetics in any form or presentation. Please avoid shipping your expensive creams, cosmetics and perfumes. Moreover, your medication should not be shipped, but brought with you as part of your luggage, and prescriptions should be handy to show any customs inspector.
- Home and car chemicals for any purpose, such cleaning, maintaining, painting etc... (Some of these could be imported, but in general are not worth bringing)

- Toiletries and consumables, toilet paper, disposable towels, diapers, plates, napkins.

- Avoid shipping any locked boxes or safes. In case of receiving them, they may be forced or broken at the cost of the importer, or be confiscated. Keep in mind that you will not be at customs premises to provide keys or combinations. Just leave them open if you must send them.

- Any dangerous goods, such as radioactive, explosives or highly flammable items. Maritime IMO regulations or Air cargo IATA rules usually hinder you from shipping these items anyway. Dangerous cargo is confiscated after three days in the port without import, and the process to import household goods usually takes longer than that. Shipping a dangerous item may mean
losing the entire shipment if the port warehouse marks the cargo as dangerous when received!

Other Things to Consider when Packing your HHG

Customs procedures in Mexico for Household Goods take time and are subject to several revisions, by your broker and the authorities. It is normal if they take a couple of weeks at the port of entry. Thus, avoid packing any URGENT documents or articles, identification papers, or the like. Also, any good that requires frequent maintenance or that could be harmed in temperatures above 110 F, which are normal inside containers with no ventilation staying for days under the tropical sun.

Package fragile goods sensibly to avoid damage, but avoid heavy wood boxes or crates that need to be unmade to inspect the goods at the port of entry, and later may not protect your goods properly.

Also, pallets and wood packaging must be marked as properly treated for international trade (heat treatment or chemical fumigation international standard). Markings look something like this:
Please consider also: the age and nature of your goods when packaging and stocking them inside your container. Some old furniture may not resist the weight of other items. Placing heavy items on top of fragile tables or glass surfaces is a common mistake. Pointy parts of home items may easily damage unprotected surfaces of wood, fabric, glass. Stocking heavy boxes on top of feeble boxes can produce damage too. Appropriate cushioning needs to be provided for glass or other items that may break because of vibration.

Also consider securing them firmly inside the container, so that they do not fall when the container moves, as it inevitably does when transported by sea vessel, ground transport or carried on port terminal cranes. Vibration inside the containers is also an enemy of mirrors and glassware, especially while on land transportation.

Remember that inspectors and port employees who handle the boxes at port don’t treat the goods as you would, but they will probably open every box, and move the entire container load out of the container and back again (maybe more than once). Also, goods are normally unloaded and reloaded, and boxes may stay in the sunshine/moist for a while.

When shipping using Less Than Container Load (LCL) services, please consider goods are subject to many more maneuvers than full-container services or full
truckload services. For example, a LCL Freight from Austin, Tx to Progreso, Mexico will be subject, to a pick up freight to a consolidating warehouse in San Antonio, then be loaded on a truck to Atlanta, Georgia for deconsolidation, and final shipment from Atlanta to a Pensacola, FL regional warehouse, and then to a Panama City port warehouse. Later, the goods may be stacked into a shared container to Progreso, Mexico where they will be unloaded and placed at port warehouse. So packaging in an LCL freight must consider many forklifts, or hand moves and stacking. Goods that cannot hold other goods weight on top should be clearly marked as fragile. In general, LCL freight is for sturdy items, not fragile goods or things to be spoiled with sudden movement or scratching.
SECTION III: Importing Related items: Cars, Motorcycles, Trailers, Boats, Pets

Cars, motorcycles, trailers, boats, and pets are not considered as household goods. So they must be imported independently. Some may pay duties while others may be imported temporarily without paying them. Here are some comments I expect you to consider.

CARS – TEMPORARY IMPORT

Important Update: Only Tourists and Visitors (for less than 180 days) and Temporary Residents are allowed to import Cars as Temporary Imports. If you have a Permanent Resident status you will not be able to import cars in this regime.

Foreigners in Mexico are allowed to bring ONE car (per person) with them while they have a valid temporary immigration status, including all renewals. So a tourist can bring a car into Mexico for 180 days (according to its immigration form). He/She is allowed to make multiple entries for the same car, or to bring another car once the other returns abroad. The car is only temporarily in Mexico and is required to keep its foreign plates, and cannot get Mexican plates.

Temporary Import Permit sample Sticker is placed on
windshield

In order to get the Temporary import permit and sticker, foreigners must follow the following procedure:

1. The foreigner needs to go in person, to the authorized branch of BANJERCITO in the port of entry (The government-owned “Bank of the Army and Air Force” has the concession to operate all the modules of
temporary car imports, although not all of its branches operate the Car Temporary Import modules).

2. Fill and sign a request form and a declaration obliging himself/herself to return the car in the authorized time, according to his or her immigration status.

3. Bring original and a set of copies of documents of proof of property, passport, FM3 and a valid international credit card – only copies will be kept.

4. Pay a warranty deposit for possible non return of the car (200-400 USD depending on the year of the car).

5. Pay a fee of approx 50 USD, in cash or credit card

6. This must be done directly by the foreigner, as Banjercito does not accept midlemen, and there is no obligation to hire a Customs Broker.

For people importing their car in Progreso, they should go to the branch of the BANJERCITO in that city. If you bring your car through Puerto Morelos, the Banjercito Branch is in Puerto Juarez (north of Cancun).

Keep in mind that cars MUST RETURN ABROAD and they cannot be sold in Mexico. Also, that only other foreigners or your direct family members are entitled to drive them. Mexicans cannot drive these cars if no foreigner is in the car. If your immigration status is extended, then the import extends also, without the need to do nothing else. Finally, remember to go back to Banjercito when you return the car abroad, so that they release your warranties. They will issue a “definite return”, allowing you to bring another car in the future if you keep your immigration status.

Furthermore, if your car is shipped inside a container, make sure the car is properly secured by a professional company, to avoid damage to the car when the container is in transit.

NOTE: From June 2011, Banjercito is CHARGING A DEPOSIT IN WARRANTEE TO HOLDERS OF TEMPORARY IMPORT PERMITS. This is payable in USD cash or credit card. Deposit required is 400 USD for cars 2007 or newer, 300 for cars 2001 to 2006 year models, and 200 USD for cars 2000 or older. This is compulsory. This deposit will be given back when car returns abroad, so you may claim it when you make the car’s definite return abroad.

CARS – DEFINITE IMPORT
In the last years, Mexico has opened partially its market for the import of used cars, which used to be very difficult to import, if not impossible. Currently, it is allowed to import cars that are:

a. From models 8 or 9 years older that current year model. 2006 and 2007 until October 31st, 2015. From next day, 2007 and 2008 will be allowed, if rules don’t change.

b. Assembled in Canada, the USA or Mexico

c. Provide proof of emissions control passed in the USA / Canada recognized officially by a state/province authority. Such certificate must be verifiable
online by private (such as autocheck) or public websites (such as state DMV). This restriction is applicable even if your state does not require such controls.

Duties payable are significant, and are based on Government lists and not on real purchase values. If your car qualifies, after import, you may obtain Mexican plates.

However, please ask your Customs Broker about this before bringing your car! Car import conditions are based on a decree and rules that can change any day, without any notice.

**CARS – CHANGE OF REGIME**
In some extraordinary cases, change from temporary to permanent regime may be done. Cars must meet the above permanent import criteria on year model, country of assembly and emissions controls. In addition, Temporary residency must still be valid (this must be done before obtaining permanent residency) so that the car is not yet illegally in Mexico. Importer must provide proof of legal residency in Mexico, from the entry of the car to the date of change of regime. Banjercito warranties are lost. Otherwise, sometimes changing regime means driving to the north border and making a definite import there, as long as import criteria can be met. This cannot be done in Chetumal border.

**MOTORCYCLES – DEFINITE IMPORT**
Motorcycles, including Mopeds and cycles with auxiliary motors, can be imported definitely into Mexico and get Mexican plates by paying duties. They cannot be considered part of household goods, and must get their own import papers so that owners can prove property and value, pay duty and get Mexican plates for them:

<table>
<thead>
<tr>
<th>Motorcycle Value</th>
<th>Import Duty @15%</th>
<th>Freight USA to Mexico</th>
<th>VAT @16%</th>
<th>Other Duties @35</th>
<th>Total Duties</th>
</tr>
</thead>
<tbody>
<tr>
<td>800</td>
<td>150.00</td>
<td>200</td>
<td>187.20</td>
<td>35.00</td>
<td>372.20</td>
</tr>
</tbody>
</table>

So real duties paid is about 38% of customs value, which includes freight to Mexican border or port. On top of this, there are costs on the fees charged by Customs Brokers, Port Maneuvers and other fees payable, which can be more or less some 200-400 USD additional. Please get a quotation from your customs broker to get exact amounts.

**BOATS AND YACHTS**
Boats and Yachts can be imported paying duties, like motorcycles. And pay also 15% General Import Duty, so total duties factor is similarly 37% (approximately). Boats imported can thus be freely sold in Mexico. Value must be realistic, and comparable boats value should be assessed.
Moreover, Boats and Yachts of more than 4.5 meters (14.7 feet) can be imported TEMPORARILY, without paying duties, using the services of BANJERCITO. However, those boats must return abroad after their time expires, and cannot be sold in Mexico. Later change of regime can be done.

PETS – IMPORT
Live animals may be imported as passenger luggage or unaccompanied as cargo. Since passengers are allowed to bring duty free 3 animals, they only need to present veterinarian papers to Animal Health officers. Veterinarians in the country of origin must issue a certificate of good health and vaccinations for dogs and cats. If you plan to send the animal as living cargo on an airline, be aware that you will be paying about 350 USD on import costs per animal, plus about 400 USD in airline cargo fees for shipping it, and that your beloved pet may spend a night in a cargo warehouse. Check airline policies, as some airlines will only allow pets as cargo. It is well worth to use another airline if it allows pets as luggage.

New or Commercial Items
Importing new or commercial items is not forbidden, but it implies that goods are imported formally, making a classification of the good and paying duties for it, and complying with all applicable import restrictions or declaring exceptions. Although sometimes such thing is easy, sometimes it is complicated enough so that it is better to abandon the goods in the port than importing them. It is important to consult a broker for this.

Please consider that if you have UNUSED items in their original boxes at home, they will be considered new, and will need to be imported separated from your Household Goods import. There is an exception here if you have proof of purchase that states that you bought them at least 6 months before they arrived to Mexico, you can still have a few items imported as part of your Household Goods, even if they are new or unused. Please consider that this exception will only apply a few items inside your shipment, and will not be honoured if when most of the load is unused, as it will not seem a legitimate used household goods shipment.

From Mexican Customs Law:

Article 61, VII.
According to Mexican Customs Law, article 61 No foreign trade duties will be paid at the entry or exit of Mexico of the following goods: (...) VII, "Household Goods belonging to permanent residents and Mexicans returning from abroad or deported, that they have USED during their residence in a foreign country (...) as long as the times and formalities defined in the Regulations of this law are met. This exemption does not include merchandise that those interested have had abroad for commercial or industrial activities, nor vehicles". This article applies exclusively to permanent residents, and thus it is not applicable to foreigners coming to Mexico as Temporary Residents or Tourists.

Article 106 establishes:
'The temporary import regime is defined as the entry to the country of goods to stay in it for a defined time limit and with a specific purpose, as long as the goods return abroad in the same condition as they entered, for the following periods of time:
IV. For the period of time of their immigration status
   a) Vehicles belonging to foreigners that enter México as visitors and temporary residents, as long as it is only one vehicle (per person). Vehicles imported by tourists and local visitors, including those that are not their property, as long as it is only one vehicle. These vehicles can only be driven in Mexico by the importer, his/her spouse, and direct family members (brothers, sons, or parents) even if these are not foreigners; by other foreigners in the above mentioned immigration stay conditions, or by Mexican citizens as long as the importer or the other authorized persons is in the vehicle. Multiple entries and exits are allowed.
   b) Household USED goods that belong to temporary residents and student temporary residents, as long as they meet the requisites established in the Regulations for this Law.

From Regulations of the Customs Law

The President of Mexico, as the person authorized to lead foreign policy in Mexico by the Constitutions, published a Regulations (Reglamento) establishing definitions and procedures for the Customs Law. The current Regulations are old, and are likely to be changed this year, as currently some definitions don’t match the current Customs Law (published in 2013). The Regulations applicable to Household Goods imports are:
Article 90: ‘Household Goods that can be imported free of foreign trade taxes by the persons referred to in article 61 (...) of the Customs Law comprise the following USED goods: the set of furniture, home equipment, clothings and linens of a house, that are exclusively and properly for the ordinary use of a family, clothings, books, bookshelves, works of art or science that do not comprise complete collections for the instalation of expositions or art galleries, scientific instruments of professionals, and tools of workers and craftsmen, as long as they are essential for the development of their profession, art or craftsmanship. Such instruments and tools cannot constitute complete equipment for the facilities of laboratories, offices or workshops’.

Article 140: The import of Household Goods of visitors, distinguished visitors, students and immigrants referred in article 106 IV b) IF the following requisites are met:

- To provide documentation that proves immigration status, according to applicable law.
- To set the place where the person will establish its address in Mexico and a description of all goods forming part of his/her household.
- Declare in written that they oblige themselves to return the goods (when their immigration condition ends), and to inform the customs authorities of any change of domicile.

*From General Rules on Foreign Trade*

The Ministry of Hacienda publishes the official interpretation or clarifications on the laws and regulations periodically, at any moment of the year. Some important current rules are:

Rule 3.3.3 Household Goods exemption.
In reference to Articles 61, VII and 106, IV, b) (of the Customs Law), for the import of household goods, items will be considered used if it can be proved that they were acquired at least 6 months before its import is made.

Rule 3.3.14 Procedure for Temporary Residents and Student Temporary Residents to import permanently their household goods.
In reference to articles 106, IV, b) of the Customs Law, and 91 of the Regulations, Temporary Residents and Student Temporary Residents will be able to make permanent import of their temporarily-imported Household Goods without paying import duties or value added tax, once they have obtained their change in stay condition to Permanent Residents. For this purpose, no physical presentation of the goods at customs will be required.

Rule 3.2.3 International Passengers – Definition of Luggage.

In reference to articles 61, VI of the Customs Law and 89 of the Regulations, the new or used merchandise that will be considered the luggage of international travel
passengers, either residing in Mexico or abroad, and of those travelling from the border region to the rest of the national territory, are the following:

I. Goods for personal use, such as clothing, footwear, cleaning and beauty products, as long as they are in quantities reasonable to the length of travel, and including one bride trousseau; baby articles, such as chair, portable cradle, stroller, walkers, including accessories.

II. Two photo or video cameras; photography material; three cell phones or similar wireless network portable devices; a GPS (global positioning system) device; an electronic agenda; one portable computer, such as laptop, notebook, omnibook, or similar devices; one portable printer or copier; one burner and one portable projector, including their accessories.

III. Two sports personal equipment; Four fishing cane; Three surfing boards, with or without sails, including their accessories; trophies or awards, as long as they may be transported commonly and normally by a passenger.

IV. One portable device for the recording or reproduction of sound; or two devices for the reproduction of digital image and sound, and one portable DVD player, including a set of portable speakers, and their accessories.

V. Five laser disks, 10 DVD disks, 30 Compact disks (CDs), three packages of software and five devices for storage for any electronic equipment.

VI. Books, magazines, printed documents.

VII. Five toys, including collectable toys, and one videogames console, and five videogames.

VIII. One device for measuring arterial pressure, and one for measuring glucose, and their reactivates. Also, medication for personal use. In the case of psychotropic substances it will be needed to provide medical prescription.

IX. Suitcases, valises, trunks, or any other article needed for the transportation of luggage.

X. In the case of passengers older than 18 years, a maximum of 10 cigarette packs, 25 cigars, or 200 grams of tobacco, and no more than 3 literes of alcoholic beverages and six liters of wine.

XI. One binocular and one telescope.

XII. Two musical instruments, and their accessories.

XIII. One camping tent, and other camping equipment.

XIV. For older adults and disabled persons, any articles that diminish or supplement their limitations, such as walkers, wheelchairs, canes, crutches, etc.

XV. One set of hand tools, including their box, that may include a drill, pliers, wrench, cubes, screwdrivers, current cables, etc.

Passengers will be allowed to import with themselves, without paying any duties, up to three pets or company animals, comprising only cats, dogs, canaries, hamsters, budgerigars, hamsters, guinea pigs, cockatiels, ferrets, parrots, turtles, wild birds of small size (except rapacious), and their hygiene and transport accessories, as long as they present Customs the Zoosanitary Certificate issued by SAGARPA. In case of wildlife animals, the Verification Registry issued by PROFEPA, according to the applicable restrictions and regulations.

Luggage will be carried by passengers, and in addition they will be able to introduce the merchandise exceeding their luggage limits under franchise, according to the following:

I. When passenger arrives by land: goods up to 300 USD or equivalent in national or foreign currency.

II. When passenger arrives by air or sea transportation, goods up to 500 USD or equivalent in national or foreign currency.

Passengers will prove proof of the value of the goods that are part of their franchise with documentation that provides their commercial value. The franchise limits established above cannot
be used for alcoholic beverages or tobacco products, nor automobile fuels, except for that contained inside the vehicle fuel tank complying with manufacturer specifications.

Franchises for the members of one family may be accumulated, as long as they arrive as passengers simultaneously and in the same transportation means.

In addition to the limits established in this rule, when goods are acquired in the Border Region or Border Strip, an amount of 300 USD will be permitted, as long as the passenger provides proof of purchase with an invoice issued in the territory of the border region or border strip. The members of the same family may accumulate such amount.

During the time periods of the Paisano Program, published by the National Migration Institute and the Customs General Administration in their websites www.inm.gob.mx and www.aduanas.gob.mx, passengers of Mexican nationality arriving from abroad by land, with the exception of people residing inside the border region or border strip, will be allowed to import a franchise of 500 USD or its equivalent in national or foreign currency. Furthermore, passengers coming from the border region or strip will be allowed a franchise of 300 USD or its equivalent in national or foreign currency.
Would you care for a little humor on the Topic?

Heaven and Hell

A man who had always been good died, and he went to Heaven.

After a thousand years enjoying it, he got bored and restless, and he dared to ask God:
"Dear Lord, please let me know hell for a night, so that I can know what it is like"- asked the man. The Lord allowed him.

So the man went to hell that same night. At the gate, he ascended luxurious marble stairs, and found a magnificent mahogany door. When the door opened, and he was able to see a place with very little sorrow, and a lot of fine liquor (the whiskey he liked), and the most beautiful women he ever saw. He spent the best night of his existence, and came back to Heaven.

That same morning, he spoke to God again, and he told him his desire to move forever to hell. God allowed it. After a few days arranging the papers, he returned to Hell.

He saw the same stairs and door he had seen in his previous arrival. But Lo! Instead of the place he had seen, he fell in a huge deposit of boiling sulfur, where he sank in terrible pains, as the Devil pinched with his terrible trident, and with terrible effort he sustained himself in the edge.
“Devil, I was here last week and everything was wonderful. What happened?”
And the Devil replied:
“Yes, but that was Tourism. This is Immigration"
Legal Notice:
In compliance with Art. 89 of the Código Fiscal de la Federación (Federal Taxation Code) of Mexico, it is here clarified that this information is an OPINION of the author, and it is subject to the interpretation of tax authorities, and thereafter in case that such interpretation is different from the one expressed by the author of this document, there will be no legal responsibility.

Please contact a licensed customs broker at the port of entry of your goods into Mexico before shipping your goods or incurring in any expenses.

Nota Legal: En cumplimiento a lo señalado en el artículo 89 del Código Fiscal de la Federación de México, se aclara que la presente asesoría es una opinión del autor, y sin embargo, siempre estará sujeta a la interpretación de las autoridades fiscales, motivo por el cual, en caso de que dicha interpretación resulte diferente a la opinión que se otorga, el autor no incurrirá en responsabilidad alguna.

Consulte con un agente aduanal antes de enviar su mercancía o realizar cualquier gasto.

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