



# MOVING TO MEXICO:

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

UPDATED JANUARY 2018

By Hiram Cervera, Customs Broker

## Table of Contents

Introduction.....	2
Section I : Documentation to Import your Household Goods.....	3
Types of Household Goods imports.....	3
Documents required for your import of Household Goods.....	4
Common Causes for Delays and Expenses.....	6
Making a Packing List .....	8
Section II: Household Goods Definition and Packaging.....	9
Defining Household Goods. What you CAN bring. ....	9
What you CANNOT bring.....	11
Other things to consider when packing .....	15
Section III: Importing Related Articles: Cars, Motorcycles, Trailers, Boats, Pets, New/Commercial Items.	
Cars (4 Cases: Temporary and Permanent Imports) .....	18
Motorcycles.....	22
Boats and Yachts.....	23
Pets.....	23
New or Commercial Items .....	24
ANNEX: Some Legal References for Household Goods, Cars, Luggage.....	25
Disclaimer.....	30
About the Author.....	30

## 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”. Please note that these guidelines provide general information about importing household goods to Mexico in general, but you will find many references which are specific for those with destination to the Yucatan Peninsula.

Moving is always challenging, but 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, importing household goods into Mexico is free of duty. But what exactly are Household Goods? Who is entitled to bring them? You may be surprised to find out that they do not include all things located inside your home fences, and that you must have a resident immigration status, and you may need some documents from the Mexican Consulate 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 2018, I have included some clarifications and updates that I hope you find useful. Also, the translated texts of Customs Laws have been revised. I plan to keep updating these guidelines in the following years, so please check for updated versions if yours is older than a year.

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](mailto:movingtomexico@cervera.com.mx)

---

## SECTION I: Documentation to Import your Household Goods.

### Types of Household Goods Imports

#### Temporary Import of Household Goods

- Duty Free for used Household Goods
- For Temporary Residents Only
- Goods are allowed to remain as long as you are keep residing in Mexico.
- Can be changed to Permanent if owner becomes a Permanent Resident (no need to present goods again to customs)

#### Permanent Import of Household Goods

- Duty free for used Household Goods
- For Permanent Residents or Mexican Citizens
- Goods are allowed to remain in Mexico indefinitely
- Requires Consular Declaration

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 **either Temporary or Permanent RESIDENT**. Moreover, Mexican citizens can also make duty free imports of their goods 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, and also foreigners with Permanent Residency status. Both must provide Consular Declarations of Household Goods (Menaje de Casa). In this type of import goods are imported for an indefinite time into Mexico, duty free and without any obligation to return goods abroad.

**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 Permanent Residents (*Residentes Permanentes*), they may change the HHG status to permanent by filing an import entry with their customs broker, without physically presenting the goods to Customs.

The old cards of “*Inmigrante*” or “*No Inmigrante*”, and all FM2 or FM3 forms 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” stickers issued at the Mexican Consulates abroad**, which are considered preliminary documents and must be exchanged in Mexico for the actual 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. If you are a Permanent Resident, you will also need the Consular Household Goods Declaration from the Mexican Consulate in addition to the Permanent Resident card.

**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. So please provide proof of entry into Mexico not older than 6 months before goods arrive to Mexico.

## Documents Needed for the Import of Household Goods:

1. **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, only the actual Residency Cards.**



2. **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. More Details in next section.

3. **Consular 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 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 much 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.

4. **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, but the address must be accurate.

5. **Passport** (copy of picture page and last entry seal page only)

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

7. **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.

**8. Released Bill of Lading (BL, BOL).** This is the document of transportation of goods by sea. 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 paid in full.



**Avoid port warehousing, container demurrage, and truck retention costs.**



Delaying goods at port is not recommended, since port warehousing 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 warehousing 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. **Please consider that all payments and documents needed, should be available at before the arrival of container at port.**

**What is the cost? A daily container fee is billed by the lines, usually around 100 USD per day. Plus a daily port fee of 30-60 USD for warehousing.**

Please note that LINEA PENINSULAR and HYDE SHIPPING, and to a lesser extent MELFI MARINE are the least costly of all lines serving Progreso or Puerto Morelos for demurrage costs, giving usually enough ease to users to do entry without any costs involved. The following costs are typical for other lines (Hapag Lloyd, MSC, Hamburg Sud, CMA-CGM, Seaboard);

**CASH DEPOSIT.** Some lines require making a cash deposit (about 1,000 USD, but some lines ask for more) at destination port for the safe return to port of their containers, before they release the

## *Common Causes of Delays and Expenses*

**RESIDENCY CARD.** There is a delay, usually several weeks, from the time a person arrives to Mexico with their Mexican Stamped Visas to them obtaining the Resident Card.

**CONSULAR LETTERS (DECLARACION DE MENAJE).** Permanent Residents and Mexican Citizens must have a Declaration of Household Goods issued by the Mexican Consul at their country of origin, in order to import their household goods. People not complying with this may find themselves needing to go back to their countries and get the letter before goods can clear customs.

**NO PLACE TO DELIVER.** Construction or renovation delays in their homes, or not having a place is a problem that can delay delivery.

**PAYMENT DELAYS.** Port companies, customs brokers, shipping lines will not work on credit, but will require payment in advance, so you will need to have funds available.

**ORIGINAL BILL OF LADING MISSING:** if you or your agent received the original BL at origin, shipping lines will require the same original BL presented at their agent's office at destination to release goods.

**LINE REQUIRES ORIGINAL LETTERS** Although some lines only require an email, most lines will need you to send to their office a specific form with your original signature. Other letters may be requested.

BL to your broker at port. **This is refunded to you after container is returned to them safe and sound.**

**DEMURRAGE.** Usually, Shipping lines will give you only 7 days from arrival date for their container to be unloaded at your home and returned to port.

This is usually insufficient time for inspection and delivery, so expect to pay some 3 to 5 days of demurrage (at about 100 USD per day or more). If BL release takes time due to line requests for money, documents or letters, you still need to pay this demurrage.





## 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. 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 you may only summarize the contents of each 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 payment for 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.

Also mention all unboxed items in the lists and number them. Attaching a label to the real box, with the 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 when possible.

### Example Packing List

Inventory of Household Goods  
Mr. John Smith

Pick Up address:  
200 Park Place Ste Appt 524 Boston, MA 02117 USA  
+1 (617) 111-1111

Destination address:  
Calle 60 No. 100 x 62 y 63, Mérida, Yucatan, MEXICO CP 97000  
+52 (999) 987 6543

Box/Item Number	Description of Goods	Condition of Goods
1	Kitchen knives set Moulinex blender Model 1235, Serial Number 123-12P45	Used
2	Fabric napkins Used	Used
3	Ladies clothing	Used

...

Total Box count 298 Boxes  
Total Shipment Weight: 5,000 LBS  
Total Shipment Value: 50,000 USD

## Section II: Household Goods Definition and Packing

### Defining “Household Goods”. What you CAN bring

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**.

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

#### Legal Definition of Household Goods:

“The following used goods: the set of furniture, chattels and necessary home goods, that are exclusively and properly for the use of one family; clothes, linens, books, bookshelves; works of art or science that do not comprise complete collections for the installation of expositions or art galleries; professional scientific instruments, and the tools of workers and craftsmen, as long as they are essential for the development or their profession, art or craftsmanship”

*Source: Article 100 Reglamento de Ley Aduanera*



NEW items are thus excluded as Household goods. “New” here 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 (30% 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 or commercial use 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.



These notions are vague, and in practice, all goods that are essentially commercial or industrial by their 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 house 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.**



In this section, there 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 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 Anthropology 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 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 [www.cites.org](http://www.cites.org).*



- Forbidden drugs. Live plants, leaves, seeds or any part of illegal drug producing plants (cannabis–*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, pseudoefedrin, enedrin, thalidomides, or any psychotropic substance (attempt to import these 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



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 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 goods 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 Articles: Cars, Motorcycles, Trailers, Boats, Pets, New/Commercial Items.

This Section includes information for the import of cars, motorcycles, trailers, boats, pets, or new or commercial items. These must be imported independently even if they are shipped with your Household Goods.

### CARS

There are several ways to import cars at the moment of their border crossing or vessel arrival to port. First, cars of any year model and country of origin may be imported temporarily, keeping their foreign plates. However, this only applies to foreign visitors and temporary residents. Second, some cars meeting certain conditions may be imported permanently by paying duties to get Mexican plates. Permanent imports can be understood in three different subcases according to their requirements and duties payable: 1. Imports under the Used Cars Import Decree, 2. Other Used Cars Import, and 3. New cars import. Each of these 4 cases (one temporary, three permanent) are summarized in the next chart, and will be discussed below in further detail. Finally, we will discuss some limited cases in which cars imported temporarily can be changed to a permanent regime without taking the car to the border for taking the car outside Mexico and re-entering it for import.



#### CASE 1 -TEMPORARY IMPORT PERMITS - BANJERCITO

- Issued at Banjercito Bank. Cost is about 60 USD plus Warranty Deposit 400 USD.
- Any year models and any country of manufacture. No heavy trucks.
- Only for TEMPORARY RESIDENTS or VISITORS. Any regular car (no trucks)
- Car keeps foreign plates. Must return abroad and cannot be sold.
- Only Foreigners and direct family members can drive the car. No Broker is needed



#### CASE 2 -PERMANENT IMPORT - UNDER USED CARS IMPORT DECREE

- Car MUST BE assembled in CANADA, MEXICO or USA
- Year Models: ONLY 8 or 9 years older than current model.
- PAY DUTIES: Aprox 30% of Value according to Mexico Estimated Price List.
- Requires Clean Title and recent Certificate of Emissions issued in USA/CAN



#### CASE 3 -PERMANENT IMPORT - USED OUTSIDE USED CAR DECREE.

- Car MUST BE assembled in CANADA, MEXICO or USA
- ONLY current and future year model and previous year model are excluded, until 2019.
- PAY DUTIES:: Aprox 75% of Value according to Mexico's Estimated Price List
- Requiere Clean Title and recent Certificate of Emissions.



#### CASE 4-PERMANENT IMPORT - NEW CARS

- Car must have less than 1000 km (621 miles) on its odometer
- Car must be Invoiced Directly by Dealer or Plant
- Year model: ONLY CURRENT or NEXT YEAR.
- PAY DUTIES: 30-75% of invoice value. Any Country of Origin (except North Korea)

## Case 1 – CARS TEMPORARY IMPORT

### Important 2012 Update:

Only Visitors (for less than 180 days) and Temporary Residents (up to 4 years) are allowed to have their Cars as Temporary Imports. Permanent Residents cannot, so if you become Permanent your car must leave the country or change regime

Tourists and Temporary Residents are allowed to bring ONE car per person into Mexico, for their use as long as they keep that immigration status, including renewals. Hence, a tourist can bring a car into Mexico for 90 or 180 days (according to its immigration form). He or she can 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.

All Temporary Import Permits are issued at BANJERCITO BANK Car Modules. The permit is issued as a half page paper, and has a matching sticker that must be placed on the car windshield. To get the permit, car owner needs to go in person and sign a form and promise to return the car abroad before his immigration status expires. No Customs Broker is needed.

Bring the following documents in originals, and a set of copies for the bank to keep:

- Car Title or legal proof of property
- Car Registration,
- Passport,
- Residency Card or Immigration FMM
- An International Credit Card. With your card you will pay a warranty deposit for 200-400 USD, depending on car model, and a Bank fee of 60 USD.

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. In some cases, cars can be changed regime without having to take them to the border, as commented later in this section.



Banjercito

### **BANJERCITO BANK CAR MODULES**

#### Progreso

Calle 76 No. 141 x 29,  
Centro, Progreso, Yuc.  
Tel. (969) 935 2746  
Mo.-Fr. 9:00 am - 2:30 pm

#### Puerto Juárez (Cancún)

Edif. Capitanía de Puerto,  
Carr. Punta Sam Km 0+300,  
Puerto Juárez, Q. Roo  
Tel. (998) 892 8725  
Mo.-Fr. 9am - 2:30 pm

#### Chetumal Intl. Bridge

Av. México s/n, Edif.  
Aduana Fronteriza,  
Subte. López, Chetumal, Q.  
Roo, C.P. 77900  
Tel. (983) 834 5328  
Mo.-Fr. 9am – 7:00 pm





## Case 2 – USED CARS PERMANENT IMPORT DECREE

The Used Car Import Decree is ONLY applicable to cars that meet the following conditions:

- Year model 8 or 9 years older than the current year model. Please consider that Year models change on the 1<sup>st</sup> of November of each year. Hence, for instance, the Decree would allow 2009 and 2010 models until October 31<sup>st</sup>, 2018. From next day, only 2010 and 2011 will be allowed, if rules don't change. Year of assembly is determined by VIN Number. Please note the chart on the right, for quick reference of Case Applicable
- Country of assembly is the USA, Canada or Mexico, according to VIN number codes.  
  
You can decode for free your VIN number in [autocheck.com](http://autocheck.com) or [www.carfax.com](http://www.carfax.com).
- Title of car must be clean, without any circulation limitation. No salvage cars are allowed. In addition, Title must be in favor of importer, or at least it must be endorsed on its favor, signed by previous owner.
- Provide proof of emissions certificate, passed officially in any US State. Such certificate must be verifiable online, as in US States DMV websites. This restriction is applicable even if your state of registration or title does not require such controls.

Duties payable are significant, adding to 30% of car value, but are much better than other options. Please notice car value will be assessed using Mexican Government estimated prices lists, and not on real purchase values. If your car qualifies, after import, you may obtain Mexican plates. Please ask your Customs Broker about this before bringing your car. Car import conditions are based on a decree and rules that could change any day, without any notice.

### Car Year Model and applicable Case

Year Model. by VIN	Years Older than Current	Case	Aprox Duty Rate %
2019	Next Year	4(*) (**)	40-50
2018	Current	4(*) (**)	40-50
2017	1	(**)	n.a.
2016	2	3	75
2015	3	3	75
2014	4	3	75
2013	5	3	75
2012	6	3	75
2011	7	3	75
2010	8	2	29
2009	9	2	29
2008 & older	10	3	75

(\*) Can enter as Case 4 only if meets definition of NEW CAR

(\*\*) From Jan 1<sup>st</sup>, 2019 all used cars will be able to be imported on Case 3

Duty includes IGI, IVA, ISAN, DTA  
All year models can be imported for Temporary Imports.

Allowed only US, CA, MX except for New Cars.

Value used is that listed in Estimated Prices Decree

Many exceptions apply, please contact your customs broker

## Case 3 – USED CARS GENERAL PERMANENT IMPORT

Outside the Used Car Import Decree, other used cars may be imported. They must comply all requirements mentioned on the Decree (Case 2), except for the year model, which can be as new as 2 years older than current year. **However, duties**

**payable will be as high as 75% of value.** Currently used cars 2018 or 2017 cannot be imported in this case, but in January 1<sup>st</sup>, 2019 all used cars of any year model, as long as assembled in NAFTA will be importable using this rate, for those who can afford them and meet the other conditions.

## Case 4 – NEW CARS PERMANENT IMPORT

New cars can be imported (up to 1 car per person per year without registering as importer). You must use the services of a Customs Broker. This can be done in any border or port where your car arrives to Mexico.

New Cars pay 20% general duty rate, plus 16% VAT, 0.8% DTA, and ISAN which is a special tax for new cars which ranges from 2% to 16%.

---

*NEW CARS are defined as those meeting the following conditions:*

- 1. Invoiced directly to importer by the manufacturer or its dealers*
  - 2. Year Model must be current model or next year's model, according to VIN code.*
  - 3. Odometer must BE less than 1,000 km or 621 miles. If not, they will be considered as USED.*
- 

Please notice only one car can be imported per person per year, without needing to register as a car importer.

NAFTA can only be applied if plant or dealer issue a NAFTA CERTIFICATE. It will not be accepted from any other person. Plant invoice must be issued in favor of owner.

## CARS – CHANGE FROM TEMPORARY TO PERMANENT REGIME.

If you don't want to drive back to the Northern border, consider that in some cases, it may be possible to do the Change of Regime in Progreso. The duties are the same. Cars meet the above permanent import criteria on year model, country of assembly and emissions controls, as Case 2 or Case 3, depending on year model. However, there are two main problems that make this change quite hard to do outside the border:

1. Since cars must still present a Certificate of Emissions issued in the last 6 months previous to the change of regime, and being that this car permit must be obtained in the USA (still there are no Mexican facilities authorized), it is more convenient to drive to the Texas border and do the entry there.
2. Temporary residency must still be valid (this must be done before obtaining permanent residency) so that the car is not yet illegal in Mexico. Importer must provide proof of legal residency in Mexico, from the entry of the car to the date of change of regime.

Please notice that your Banjercito warranty deposit will be lost. Most likely, changing



regime means driving to the Texas border, and making a definite import there. This cannot be done at the Chetumal Belize border.

## MOTORCYCLES



### PERMANENT IMPORT - USED AND NEW MOTORCYCLES

- Any year model, any country of manufacture.
- PAY DUTIES: 20-42% of invoice value according to specific case.
- Get Mexican Plates with entry documents.
- Motorcycles with 3-4 wheels and car direction or reverse are considered CARs.



### TEMPORARY IMPORT PERMITS

- Issued by Banjercito, just like car permits (See Car Import - Case 1 Temporary Import). Cost is about 60 USD plus Warranty Deposit 400 USD.
- Only for TEMPORARY RESIDENTS or VISITORS. Any motorcycle.
- Motorcycle keeps foreign plates. Must return abroad and cannot be sold.
- Only Foreigners and direct family members can drive the motorcycle

Motorcycles, including Mopeds and cycles with auxiliary motors, can be imported into Mexico permanently and get Mexican plates by paying duties, and this has really no used/new/ restriction. 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:

### SAMPLE COSTS & DUTIES

Motorcycle Invoice Value.... 800 USD  
Freight to Mexican Port.....200 USD  
Total Customs Value.....1000 USD

Import Duty 15% .....150 USD  
VAT 16%.....187 USD  
Other Duties.....30 USD  
Total Duties.....372 USD  
Plus Import expenses ... 200-400 USD

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. In addition, you need to pay your local (state) plates fees and registration process.

## BOATS AND YACHTS

**PERMANENT IMPORT - ANY RECREATIVE VESSEL**

- Any year model, any country of manufacture.
- PAY DUTIES: 20-42% of invoice value according to specific case.
- Get Mexican Plates with entry documents.
- Motorcycles with 3-4 wheels and car direction or reverse are considered CARs.

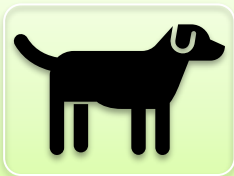
**TEMPORARY IMPORT PERMITS - ONLY OVER 14.7 feet in length**

- Issued by Banjercito. Cost is about 60 USD plus Warranty Deposit 400 USD.
- Permt is valid for 10 YEARS. Renewable.
- For Mexican Nationals or Foreign Toursits/Residents. .
- Boat keeps its foreign registration, and return abroad after its expired.
- Boats cannot be sold in Mexico .

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 also 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 paying the duties and fees, but you will pay duties and interests dues from the original date of entry.

## PETS

**IMPORTING PETS AS PART OF YOUR LUGGAGE FRANCHISE**

- Only for cats, dogs, hamsters, canaries, budgerigars, guinea pigs, cockatiels, ferrets, parrots, turtles, wild birds of small size (except rapacious).
- Up to 3 pets per passenger, DUTY FREE, and their hygiene and transport accessories
- Must meet SAGARPA regulations and PROFEPA in case of wildlife. In the case of dogs and cats, they only need Vetrinarian certificates issued less than 15 days of arrival date.

**IMPORT OF CATS & DOGS OUTSIDE LUGGAGE FRANCHISE**

- If pets fly with an Airway Bill and not as passenger luggage, you will need the services of a customs broker and make a formal entry
- Duties payable are 35% of value (Certificates of Origin may reduce this to 16%). % is based both pet value and freight charges.
- Must provide veterinarian papers to show vaccinations, parasite treatment and general state of good health.

Live pets may be imported as passenger luggage or as cargo. Passengers by land crossing or air 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, 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. In particular, dogs and cats only need to bring their papers from their veterinarian showing they are in a state of good health, vaccinations and treatments for parasites. Endangered species would require a CITES international permit (please notice that illegal import and export of endangered species is illegal)

Sometimes, pets may also enter as luggage even if you arrive in another flight. However, If you plan to send the animal as living cargo on an airline, be aware that you will be paying about 400-600 USD on import costs per animal, plus about 400 USD in airline cargo fees for shipping it, and that your pet may spend a night in a cargo warehouse where you may feed it- or sometimes walk it- but it will remain in his or her box/cage until released by Customs. In addition, a value declaration for the animal must be made, and it will pay duties on value and freight paid. Check your airline policies, as some airlines will only allow pets as cargo. It is well worth to use another airline if it allows your pets as luggage, many times offsetting extra luggage costs.

### NEW OR COMMERCIAL ITEMS



#### NEW ITEMS / COMMERCIAL ITEMS IN YOUR HOUSEHOLD GOODS SHIPMENT

- PAY DUTIES: 16-45% of invoice value according to specific goods.
- A separate file for entry is done with customs.
- Goods may require formalities, permits, declarations, etc.
- Your customs broker will advice you if you may or not import them.
- You may abandon them at customs if needed.

Importing new or commercial items is not forbidden, but it implies that goods are imported formally, classifying each good in the HTS code to determine duties payable, and all applicable import restrictions. Although sometimes such thing is relatively 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 before shipping the goods. So please check with your broker before sending them.

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. **You may import some unused goods as part of your household goods if you have a proof of purchase that shows that you bought the item at least 6 months before your goods arrived to Mexico.** Please consider that this exception will only apply for a few items inside your shipment and this will not be honored if a significant part of the load is unused, as it will not seem a legitimate used household goods shipment.



**Annex.**

***Some Legal References for Household Goods, Cars, Luggage.***  
**FreelyTranslated Articles of Mexican Customs Law and Regulations.**

**From Mexican Customs Law (Ley Aduanera):**

**Article 61, VII. Tax exemption for Household Goods.**

“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 Mexicans and permanent residents, and thus it is not applicable to foreigners coming to Mexico as Temporary Residents or Tourists.

**Article 106. Definition of Temporary Imports. Specific temporality for cars and household goods.**

‘The temporary import regime is defined as the entry to the country of goods to stay in it for a determined 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, including all renewals, in the terms established by SAT in Rules, in the following cases:

a) **Vehicles** belonging to foreigners that enter México as visitors and temporary residents, as long as it is only one vehicle (per person). These vehicles can only be driven in Mexico by the importer, his/her spouse, and direct family members (siblings, children, parents, grandparents, grandchildren) even if these are not foreigners; by other foreigner in the above mentioned immigration conditions, or by a Mexican citizen, as long as the another person who is authorized to drive the car is inside 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 and SAT Rules.

**From Regulations of Mexican Customs Law (Reglamento de la Ley Aduanera)** Published by the President of Mexico, to regulate foreign trade issues.

**Article 98. Definition of Household Goods.**

Household Goods that can be imported free of foreign trade taxes by the persons referred to in article 61 VII of the Customs Law comprise the following USED goods: “the set of furniture, chattels and necessary home goods, that are exclusively and properly for the use of one family; clothes, linens, books, bookshelves; works of art or science that do not comprise complete collections for the installation of expositions or art galleries; professional scientific instruments, and the 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 101. Requirements for the Permanent Import of Household Goods.**

The import of household goods referred by art. 61 VIII of the Customs Law will be authorized as long as the entry is accompanied by a Declaration certified by the Mexican consulate at the place of residence of the person who is importing the household goods. This declaration must contain:

1. Name of importer
2. Address of importer in a foreign location.
3. Time of residence in a foreign country, which cannot be less than 6 months
4. Place where he or she will establish inside the territory of Mexico
5. Description and quantity of the household goods
6. Affidavit for all information provided in the entry declaration.

Regarding the second or subsequent household goods import required by permanent residents in reference to article 61 VII of the Customs Law, they will need to request an authorization from Customs Authorities within the first year of the first household goods entry.

When more than a year has passed after the first import of household goods, the import of the next household goods entry will have to be authorized in terms of the first paragraph of this article, with the obligation to meet the requirements of the second paragraph in case of further imports. (...)

#### **Article 104. Timing for the import of Household Goods and Luggage**

The exemption for luggage and household goods provided by articles 98 and 100 of these Regulations, will be granted when passenger brings them with him or her at the moment of arrival or departure from the territory of Mexico, or when the goods arrive or depart in the previous six months to the entry or departure of passenger, or in the following next three months after his arrival or departure.

#### **Article 159. Requirements for the Temporary Import of Household Goods**

The import of Household Goods of temporary residents and student temporary residents referred in article 106 IV b) will be permitted if the following requisites are met:

- To provide proof of the residency status.
- To inform the place where the person will establish its temporary address in Mexico and a description of 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 the General Rules on Foreign Trade (Reglas de Carácter General en Materia de Comercio Exterior).** Published by the Secretary of the Treasury (Hacienda) as an official interpretation or clarifications on the laws and regulations.

#### **Rule 3.3.3 Procedure for Temporary Residents and Student Temporary Residents to import their household goods permanently**

In reference to articles 106, IV, b) of the Customs Law, and 101 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 3.3.3 Proof of purchase date to consider some goods as used.**

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 3.2.3 Definition of Luggage and Franchises for International Passengers.**

In reference to articles 61, VI of the Customs Law and 98 and 194 of the Regulations, the new or used merchandise that will be considered the luggage of international travel passengers, either those 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 duration 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, omni book, or similar devices; one portable printer or copier; one CD burner and one portable projector, including their accessories.
- III. Two items of sports personal equipment; four fishing canes; 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 mixed sound and image; 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. Also, medication for personal use. In the case of psychotropic substances, medical prescription is required.
- 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 liters 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, 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](http://www.inm.gob.mx) , [www.aduanas.gob.mx](http://www.aduanas.gob.mx), and [www.sat.gob.mx](http://www.sat.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.



### **Legal Disclaimer**

In compliance with Art. 89 of the Mexico's Federal Taxation Code (*Código Fiscal de la Federación*), it is here clarified that the information in this document 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.

### **Aviso 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 del lugar de entrada al país de su carga antes de enviar su mercancía o realizar cualquier gasto.

### **About the Author**

Hiram Cervera is a Mexican Customs Broker, Director of Agencia Aduanal Cervera, a Customs Brokerage House operating since 1946, with offices in Merida, Cancun and Progreso, Mexico. He has a degree in International Business issued by ITESM in Monterrey, Mexico, and a Master of Science in Economic Development and International Business issued by the University of Reading, England. He has been a customs broker since 1997, holding patent number 3894. For more information, please visit his company website [www.cervera.com.mx](http://www.cervera.com.mx).

### **Please send your Comments**

Comments about content of these pages are very welcome. Please send your opinions or things that you would like us to cover in the next update to [movingtomexico@cervera.com.mx](mailto:movingtomexico@cervera.com.mx).