2. Free of duty imports: passengers entering the country by sea or by air may import goods of duty, additional to their personal baggage, as long as they prove their value with an invoice or receipt and such amount does not exceed 300 US dollars or its equivalent in domestic or foreign currency or 75 US dollars when the entry is by land. Alcoholic beverages, shredded tobacco or automobile fuel cannot be imported as part of the duty free exemption.

During the vacation periods of Holy week, summer and winter, Mexican Nationals entering the country by land may import, under duty exemption, items of up to 300 US dollars or its equivalent in domestic or foreign currency provided that such people do not live along the border strip or border region. The starting and ending dates of such periods can be consulted directly with customs personnel or at www. aduanas.gob.mx.

PAYMENT OF DUTIES

Passengers may import items to their personal baggage without requiring the services of a customs agent by paying a global rate of 16%, provided that the total amount, excluding the duty free exemption, does not exceed 3,000 US dollars or its equivalent in domestic or foreign currency as long as an invoice, proof of payment or any other document that proves the commercial value of the items is provided.

- Duties can be paid using the form "Pago de contribuciones al comercio exterior" (Foreign trade tax payment).
- The total value of computer equipment, added to the rest of the items above cannot exceed 4,000 US dollars or its equivalent in domestic or foreign currency.
- Items subject to compliance, regulations other than payment of duties (permits, certificates, and notifications) cannot be imported.
- In order to determine the tax basis, the duty free exemptions mentioned in number 2 could be deducted from the value of the items.

INFRACTIONS AND SANCTIONS

Mexican laws establish among others the following penalties and sanctions related to the importation of goods into the country:

- Omission to declare whether coming in or out of the Mexico's customs amounts of cash, in domestic or foreign checks, payment orders or any other documents receivable in an aggregate amount exceeding the equivalent of 10,000 US dollars or its equivalent in domestic or foreign currency, which action will be punishable with a fine of 20 to 40% of the exceeding amount and the corresponding criminal penalties will be applied.
- Introduction into or extraction of goods from Mexico, using deceitful methods to hide items, when their imports or exports is prohibited, restricted or because foreign trade duties must be paid, will be punishable with fines ranging, to 70 or 100%, of the commercial value of merchandise.
- Omission of the total or partial payment of foreign trade duties. When failure consist
 of only a duty omission and the goods do not exceed 3,000 US dollars or its equivalent In domestic or foreign currency, the penalty will consist of up to 116% of the
 commercial value of the items. Once the duties have been paid, the Customs Authority will make the items available to the passenger.
- If the corresponding documentation required by the Customs Law prove that the
 merchandise was properly submitted for proper customs procedures in order to enter
 the country, is not exhibited, a precautionary seizure of the non declared goods as
 well as the corresponding vehicle, in case the passengers entered the country by
 land, will proceed.
- For non declared items which do not comply with regulations and restrictions other than duties, abandonment can be declared once the corresponding fine is paid.

Issue on 2013. Please look up for changes in this information when you are visiting us again at customs desk or at www.aduanas.gob.mx

CUSTOMS DECLARATION for passengers coming from abroad





WELCOME TO MEXICO

Please read the instructions prior to filling this form: Every passenger or head of household must provide the following information.

1	
Last name(s)	
Name(s)	
Nationality	
Date of birth Day Month	Year
Passport number	
2	
VISITORS	
Number of days you will stay in Mexico	
RESIDENTS OF MEXICO	
Number of days you stayed abroad	
3	
Number of family members traveling with you	
Number of luggage pieces (bags and package with you	es) you bring
Missing luggage or luggage to be imported by (See Notification 1 of this form)	y cargo (pieces)
4	
MEANS OF TRANSPORTATION	
Mark with an X the means of transportation	
Maritime Air	Ground
Vessel No Flight No	Transport No
5	
Carrying money in cash, receivables or a comb not declaring the total amount when more than is carried may be subject to administrative or c	the equivalent of 10,000 US dollars
Are you carrying amounts in cash, documents receive payment orders, etc.) or a combination of them, the cash, 000 US dollars or their equivalent in national or for	combined total of which exceeds
OUTURS MUST BE PAID X	No Yes
If you have answered Yes, please declare the total amount in US dollars	\$
If you answer Yes, you must also fill out the "Decla	aración de internación o extracción de

If you answer Yes, you must also fill out the "Declaración de internación o extracción de cantidades en efectivo y/o documento por cobrar" (Customs Declaration for the import/export of cash, receivables or equivalent documents), which you can request from the customs personnel in charge at the entry ports to Mexico or download it from the Customs Internet