

Published by Foreign Affairs Canada

The Consular Affairs Bureau of Foreign Affairs Canada is committed to providing effective and efficient services throughout the world to all Canadians.

To obtain more information or additional free copies of this booklet, visit your nearest Passport Office, check the Consular Web site (**www.voyage.gc.ca**) or write to:

Enquiries Service

Foreign Affairs Canada 125 Sussex Drive Ottawa, ON K1A 0G2 Tel.: **1 800 267-8376** (in Canada) or **(613) 944-4000** E-mail: **engserv@international.gc.ca**

We would like to receive your comments on this booklet. Write to us at the address above or e-mail us at **voyage@international.gc.ca**.

The information in this booklet is in the public domain and may be reproduced without permission.

This publication is available in alternative formats upon request.

Ce document est aussi disponible en français sous le titre México : ¿Qué pasa? Conseils à l'intention des visiteurs canadiens.

Note: The information contained in this booklet is subject to change. Please consult our Web site or the other resources listed in the "For More Information" section (page 30) for the most up-to-date information. That section also includes information on publications and programs available from the Department.

 Her Majesty the Queen in Right of Canada, represented by the Minister of Foreign Affairs, 2004 Revision: August 2004 Cat. No. E2-176/2003E ISBN 0-662-33694-1



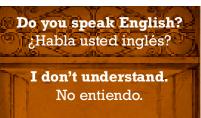
Contents

Mexican Culture2Before You Go3Entering Mexico4Travel Documents4Mexican Citizens8Customs9Children10Pets11Firearms11Visiting Mexico12Travel12Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Taxation23Satting Up a Corporation or Branch in Mexico25Living in Mexico25Living in Mexico26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	Introduction	2
Entering Mexico 4 Travel Documents 4 Mexican Citizens 8 Customs 9 Children 10 Pets 11 Firearms 11 Visiting Mexico 12 Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Taxation 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 26 Retirees 26 Real Estate 28 Returning Home <td>Mexican Culture</td> <td>2</td>	Mexican Culture	2
Travel Documents4Mexican Citizens8Customs9Children10Pets11Firearms11Visiting Mexico12Travel12Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	Before You Go	3
Mexican Citizens 8 Customs 9 Children 10 Pets 11 Firearms 11 Visiting Mexico 12 Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Traders and Investors 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 26 Retirees 26 Retirees 26 Retirees 26 Retirees 26 Returning Home 29 For More Information 30	Entering Mexico	4
Customs 9 Children 10 Pets 11 Firearms 11 Visiting Mexico 12 Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Traders and Investors 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 26 Retirees 26 Real Estate 28 Returning Home 29 For More Information 30 Ganadian Government Offices in Mexico 34	Travel Documents	4
Customs 9 Children 10 Pets 11 Firearms 11 Visiting Mexico 12 Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Traders and Investors 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 26 Retirees 26 Real Estate 28 Returning Home 29 For More Information 30 Ganadian Government Offices in Mexico 34	Mexican Citizens	8
Pets 11 Firearms 11 Visiting Mexico 12 Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Traders and Investors 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 25 Living in Mexico 26 Returning Home 29 For More Information 30 Canadian Government Offices in Mexico 34		9
Firearms11Visiting Mexico12Travel12Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	Children	10
Firearms11Visiting Mexico12Travel12Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	Pets	11
Visiting Mexico12Travel12Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		11
Travel 12 Food and Drink 13 Health Care 13 Other Insurance 14 Drugs 14 Crime 15 The Justice System 16 Getting Married 17 Communications 18 Money and Banking 18 Working and Doing Business in Mexico 20 Business People 20 Work Authorization 21 Specified Professionals 22 Intra-Company Transferees 23 Traders and Investors 23 Setting Up a Corporation or Branch in Mexico 25 Living in Mexico 26 Returning Home 29 For More Information 30 Canadian Government Offices in Mexico 34		12
Food and Drink13Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Retirees26Returning Home29For More Information30Canadian Government Offices in Mexico34	-	12
Health Care13Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		13
Other Insurance14Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retorees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		13
Drugs14Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		14
Crime15The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		14
The Justice System16Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees27State28Returning Home29For More Information30Canadian Government Offices in Mexico34	5	15
Getting Married17Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees27Setting Home29For More Information30Canadian Government Offices in Mexico34		16
Communications18Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees27Substantion30Canadian Government Offices in Mexico34		17
Money and Banking18Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees26Retirees27Substantion30Canadian Government Offices in Mexico34	•	18
Working and Doing Business in Mexico20Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Retirees26Retirees26Retirees26Retirees26Returning Home29For More Information30Canadian Government Offices in Mexico34		18
Business People20Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Retirees26Retirees26For More Information30Canadian Government Offices in Mexico34		20
Work Authorization21Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		20
Specified Professionals22Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		
Intra-Company Transferees23Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		22
Traders and Investors23Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	•	23
Taxation23Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		23
Setting Up a Corporation or Branch in Mexico25Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		23
Living in Mexico26Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		25
Employment26Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34		26
Retirees26Real Estate28Returning Home29For More Information30Canadian Government Offices in Mexico34	-	26
Returning Home29For More Information30Canadian Government Offices in Mexico34		26
Returning Home29For More Information30Canadian Government Offices in Mexico34		28
For More Information30Canadian Government Offices in Mexico34		
Canadian Government Offices in Mexico	-	
Mexican Government Uttices in Canada	Mexican Government Offices in Canada	35

Introduction

Mexico is one of the most popular destinations for Canadian travellers. Close to one million Canadians visit Mexico each year. Vacationers are drawn by the country's superb beaches, pre-Columbian ruins, colonial architecture and the sights and sounds of numerous cultural events. Business travellers are attracted by Mexico's status as one of the most open economies in Latin America. Under the North American Free Trade Agreement (NAFTA), Canadians enjoy special access to pursue investment opportunities, work as professionals or intracompany transferees, and sell their goods and services. Many Canadians combine business and pleasure when they go.

Mexicans are warm, hospitable people, and Canadians will find themselves welcome in their country. But careful preparation is a key part of any successful foreign trip. This is especially true in countries such as Mexico, where a different culture and legal system will be encountered. A simple checklist of travel requirements can mean the difference between a minor glitch and a major disaster.



Mexican Culture

Whether you are travelling, living or working in Mexico, you will find yourself in a vastly different culture from the one you're used to at home. Mexicans, like Canadians, have as many differences among them as they have characteristics in common. We often use the word "culture" to describe the common characteristics. As important as these generalizations are to our own learning process, always remember that every person is a unique individual. Mexico is a rapidly changing society, where young educated executives are taking over decisionmaking positions from a more traditional, older generation. And there are distinct regional variations.

Mexicans are friendly and outgoing people who readily welcome foreign visitors. They appreciate Canadians as people who come from a multicultural society and are sensitive to cultural differences.

Before You Go

The amount of preparation you need depends on the purpose and duration of your trip. If you are on vacation and your stay will be fairly brief, you can enter Mexico with a Multiple Migratory Form (issued to tourists, transmigrants, visitors, business people and advisers), known as a tourist card. This form is provided by the airline during your flight or at any Mexican port of entry. If you enter by land, make sure you obtain this form from immigration officials at the port of entry.

Business visitors who do not intend to enter the local labour market can enter with a Multiple Migratory Form obtained as above or from the Mexican Embassy or one of its consulates in Canada. If your trip will include specific business activities, be prepared to provide information about the purpose of the visit and the companies or individuals you will be dealing with. A salesperson calling on a client needs less documentation than someone going to Mexico to perform services for a fee.

Professionals working on contract, intra-company transferees, traders and investors may need professional advice to prepare documentation in advance. (For more information, see the "Working and Doing Business in Mexico" section.) The Mexican Embassy in Ottawa or its consulates in other parts of Canada can provide up-to-date information.

Regardless of the purpose of your trip, you will require proof of citizenship to enter Mexico. A Canadian passport is the simplest way to prove your citizenship and comply with the requirement for photo identification. A passport is also convenient identification for other purposes, such as changing money in Mexico and re-entering Canada. Also check your immunizations and verify whether other health precautions are necessary. Take into account the high altitudes in the Mexico City area and potential problems with water quality. Book arrangements for travel and accommodation well in advance. Review the contents of this booklet carefully to ensure you have all the documentation you may require.

My name is... Mi nombre es.../ Me Ilamo... I don't speak Spanish. No hablo español. Mexican authorities vigorously enforce immigration and entry laws. If you are found to be in infringement of Mexican immigration laws, you will be detained and deported. If the purpose of your visit is anything other than tourism (e.g., education, human rights or electoral process observation, not-for- profit, artistic, cultural or sporting activities or business), you must contact Mexican authorities to obtain the proper visa.

You may also want to read about the social, political and economic environment in Mexico before you go. If possible, take time to learn some Spanish. Mexicans appreciate visitors who make an effort to communicate with them in their own language, even if it is just a few phrases.

Business people may wish to consult InfoExport (www.infoexport. gc.ca/mx) for market reports, business guides and other useful trade and economic information on Mexico. The Web site of the Canadian Embassy in Mexico City (www.canada.org.mx) also contains useful information to help prepare you for your trip.

Entering Mexico

Some procedures for entering Mexico are more complex than those for entering Canada. Some visitors make the mistake of assuming that, if a particular requirement is not enforced on one trip, it will be the same the next time. But because of increased visitor traffic. especially since the advent of NAFTA, officials are enforcing some regulations more vigorously than in the past. Moreover, there is always the potential for differing interpretations between ports of entry or individual officials. For example, visitors who have never been asked to return their tourist documents on departure may be surprised when they miss a flight because of a lost form. Prudent visitors always obey the law, even though it might not seem to be enforced in a particular instance.

Although same-sex marriages are legal in Canada, they are not recognized in Mexico. Attempting to enter as a same-sex married couple may result in refusal by local officials.

Travel Documents

Proof of citizenship is the fundamental document for all foreign travel, and Mexico is no exception. A passport is the best way to provide this proof. Canadian citizens are recommended to travel to Mexico with a valid Canadian Passport. C any a marriage certificate if your name is different from the one on your birth certificate, passport or photo identification. The other required documents vary, depending on your personal circumstances as well as the mode and purpose of your trip. It is prudent to have copies of each document and to carry them on you at all times. Leave the originals in your hotel safe.

Required travel documents for business persons are discussed in the "Working and Doing Business in Mexico" section.

Arriving by Air

Canadian tourists staying up to 180 days do not need to obtain a visa. However, you must complete an entry form, available from airlines or at any port of entry. You will be given a Multiple Migratory Form. An immigration official will stamp the form and will determine the number of days you will be allowed to remain in Mexico. Do not assume that you will be granted the full 180 days. The authorities can demand this form at any time. The traveller must carry a copy at all times, and must surrender the original on depart ure. Tourists are limited to non-lucrative activities, which include sports, health. artistic and cultural activities. Extensions beyond the 180-day limit will not be permitted, barring

exceptional circumstances such as hospitalization and a physician c e rtifying that you are too ill to travel. Visitors can be expelled from the country if they violate their tourist status or stay longer than 180 days, and can be fined if they lose their Multiple Migratory Form.

Can you help me, please? ¿Me puede ayudar?

Arriving by Land

Canadian driver's licences are valid in Mexico. But taking a Canadian automobile into Mexico involves a specific procedure. First, all tourists entering Mexico must obtain a Multiple Migratory Form except those staying in certain frontier areas along the U.S. border for 72 hours or less. Foreigners entering by car must pay a tourism tax of around US\$20 on arrival and will then be given their form.

In addition, a temporary vehicle importation permit *(solicitud de importación temporal de vehículos)* is required for a foreign-registered vehicle to enter Mexico. If you enter Mexico without this permit, you will be subject to a fine and your vehicle will immediately be confiscated and will remain the property of the Mexican Ministry of Revenue. Travellers are allowed to bring only one vehicle at a time into the country. You are not entitled to bring in a second vehicle (a towed vehicle, for example) unless it is registered in the name of an accompanying traveller. Each vehicle requires a temporary vehicle importation permit. You must obtain this permit at the customs office at the border by providing both the originals and copies of the following documents:

- proof of legal ownership of the vehicle;
- proof of Canadian registration;
- an affidavit from any lien holders authorizing temporary importation;
- a valid Canadian driver's licence; and
- proof of citizenship.

If the vehicle is rented, a rental contract in the name of the person bringing the car into Mexico, and a description of the car, will be required. If the car is companyowned, you must present proof that you are employed by the company that owns the car.

Temporaryvehicle importation permits are not required in certain designated border areas, such as the area immediately south of California, where there is a lot of local tourist traffic. But be sure you know exactly where you are going before relying on this alternative.

For tourists, the temporary vehicle importation permit is valid for a maximum of six months. The permit costs US\$22, plus local tax, and must be paid for with an international credit card at the Banjército (Bank of the Armed Forces) located near the customs office. The credit card must be issued by a major Canadian or U.S. financial institution in the name of the vehicle owner. VISA. MasterCard and American Express are all accepted, but cash is not. If the visitor does not have a credit card, a bond must be purchased and a US\$15 processing fee must be paid. You must display proof of payment on the vehicle windshield. The permit constitutes a promise to take the car out of the country within a specified period, and the car may be confiscated if you overstay. When you leave the country, be sure to return your temporary importation permit to Banjército at the same point of entry in order to obtain a certificate stating that the vehicle has been removed from Mexico.

The requirements for temporary vehicle importation permits are the same for both regular vehicles and recreational vehicles. Travellers should contact the Embassy of Mexico or one of the Mexican consulates in Canada to verify the latest regulations regarding recreational vehicles. Large trucks require an additional permit.

Note that any person may drive the vehicle as long as the permit holder is in the car. But assuming the travellers are foreign residents, only the permit holder's immediate family – spouse, father, mother, children or siblings – may drive the vehicle if the permit holder is not in the car. Failure to abide by this rule entails a fine and the immediate confiscation of your vehicle.

Travellers without a vehicle importation permit may be incarcerated, fined, have their vehicles seized at immigration/customs checkpoints and/or be considered responsible for trafficking an illegal vehicle. It is illegal to sell a car brought in on a temporary permit, even to another non-resident.

Do not pick up hitchhikers. As the driver, you are responsible for the contents of the vehicle.



A temporary vehicle importation permit will be issued to a tourist for only one 180-day period at a time. A visitor intending to stay longer is expected to obtain a non-immigrant visa, in which case the vehicle importation permit will be valid for the same amount of time as the visa. If the car will remain in Mexico for more than 180 days, a tax of approximately 30 percent of the value of the vehicle is levied.

Automobile insurance issued outside the country is not valid in Mexico. and you must obtain insurance from a Mexican company. You must do this at the border before entering Mexico. The Canadian Automobile Association (CAA) and the American Automobile Association (AAA) can provide further information from their offices nearest you. As in other parts of Latin America, if there is an accident, both drivers can be held responsible pending an investigation. Drivers can be jailed and their vehicles seized if there is no proof of ability to pay. In case of serious personal injury, both drivers may be jailed in any event.

Should your vehicle break down beyond repair or be destroyed in an accident, you must immediately contact the nearest office of the Mexican Ministry of Finance, called the Administración Local Jurídica de Ingresos, and follow instructions to cancel the temporary importation permit. You are not allowed just to a b andon the vehicle in Mexico. Vehicle traffic in Mexico City is restricted to control air pollution. The regulations are based on the last digit of the licence plate number. On every weekday, vehicles with plate numbers ending in certain digits may not be driven in the city. For example, if the plate number ends in 1 or 2, the vehicle may not be used on Thursdays. This amounts to a restriction on 20 percent of vehicles on each weekday. There are no restrictions on Saturdays or Sundays except when an environmental emergency is declared.

Travel should be limited to daylight hours, and toll ("cuota") highways should be used whenever possible, rather than less secure free ("libre") roads. Overnight stops should be made only at major centres, reputable hotels, or secure campsites. In case of a vehicle breakdown or roadside emergency, a highway patrol service offered by the Mexican Ministry of Tourism called the "Green Angels" (Angeles Verdes) provides free assistance (they charge for parts only) on all major toll highways throughout Mexico. The telephone number is 5250-8221 (collect calls will be accepted if dialling from outside Mexico City - dial 01 and the area code 55 before the number). In an emergency, call the Mexican Ministry of Tourism's 24-hour toll-free hotline at 01-800-903-9200 or 078.

Arriving by Sea

Cruise ships typically stop at more than one country on a voyage, and many of them have their own requirements for documentation. Many c ruises originate and terminate in the United States. Travellers on these c ruises require a valid passport and, in some cases, ship authorities may retain passports during the cruise. Otherwise there are no special requirements for arriving in Mexico by sea.

Canadian yachts and sailboats can enter Mexico with relatively few procedures. Assuming that the vessel is longer than 4.5 metres, a temporary importation permit – *solicitud de importación temporal* – must be obtained. The cost depends on the size and weight of the vessel, and is twice as much outside regular hours.

Upon docking, you must go to the harbour master's office (called the Capitanía del Puerto), immigration and customs, and present, in writing, the name of the boat and the name of all persons travelling on board; proof that the boat is registered to a foreign resident, or a lease agreement for a rented boat; and your destination. You will also need an official document showing depart ure clearance from Canada. Every person on board must also complete a Multiple Migratory Form. If you place your boat in the care of a marina in Mexico when you leave the country, you must return at least twice a year. A depart ure clearance (with 24 hours' notice) is required when you take the vessel out of Mexican waters.

Mexican Citizens

Mexicans who have immigrated to Canada and become citizens are entitled to enter Mexico on the same basis as other Canadians. They may, however, have additional rights and responsibilities in Mexico. If they continue to hold a Mexican passport, they must present themselves as Mexican citizens each time they enter and exit Mexico. The New Mexican Nationality Law, which went into effect on March 20, 1998, recognizes dual nationality for the first time. Further information is available from the Mexican Embassy in Ottawa or from its consulates across Canada (see the section "Mexican Government Offices in Canada"). More information in Spanish and English is available from the Mexican Ministry of Foreign Affairs at www.sre.gob.mx

Customs

All persons entering Mexico must present a customs declaration and may be subject to an inspection. In the major ports of entry, travellers who have "nothing to declare" are selected for inspection at random. In the customs area, you will be asked to either press a button or enter your declaration form into a machine. If a light turns red, your baggage will be inspected. Visitors arriving by air or sea are p e rmitted to bring in US\$300 worth of goods. Those arriving by land are allowed only US\$50 worth of goods per person. Travel-related items, such as clothing, may be brought in duty-free, although there can be differences of opinion over the quantity of baggage that a tourist should have when crossing by land. Goods beyond the duty-free limits may be subject to duty and taxes, which can be hefty. Visitors should be prepared to document the value of goods they are transporting.

For adults, imports of tobacco are limited to 20 packs of cigarettes or 25 cigars or 200 grams (7 oz.) of tobacco. Alcoholic beverages are restricted to three litres (101.4 oz.) of wine, beer or spirits. There are special restrictions on imports of endangered species or goods based on their exploitation.

Visitors bringing commercial samples or display materials for trade shows or other events may obtain a temporary import permit, provided the goods will be re-exported. Goods that a re intended as charitable donations can enter duty-free only if they are covered by a government permit obtained in advance. Such permits a re issued only to certain approved associations, and a customs broker is usually required.

they are not for commercial use and will not be transferred to another person. Visitors carrying samples should be prep a red to pay duty or a bond for temporary importation, in case customs officials at the border disagree with the claim of no commercial value. If you have obtained a Forma Migratoria-3 (FM-3) or FM-2 visa to reside in Mexico, you are allowed to import reasonable quantities of household goods duty-free up to six months after you arrive, one time

Mexican customs regulations make

special provisions for the import of

product samples, such as those

typically carried by salespeople or

invoice stating that they are not for

commercial use must accompany the

samples. If the invoice states that the

samples are of no commercial value,

system of quality standards (normas

oficiales mexicanas). Nonetheless,

otherwise required must accompany

samples of plant and animal prod-

approval for importation of certain

waived in the case of samples for

accompanied by a letter stating that

personal use, if the samples are

any health certificates that are

ucts. The requirements for prior

plant and animal products are

they will not be subject to duty and

will also be exempt from Mexico's

those attending trade shows. An

only. The determination of what is "reasonable" can take some discussion with customs officials, and it is best to be pre p a red to pay some duty and taxes. You may want to consider using the services of a customs broker. You will need to pre p a re a detailed inventory, in Spanish, and obtain a permit in advance, stamped by the Mexican Embassy or one of its consulates closest to your place of residence in Canada. Nevertheless, b order officials may still disagree with the consulate's interpretation of what qualifies as duty-fre e.

Children

Immigration authorities in most countries, including Canada and Mexico, are becoming more vigilant about documentation for children crossing international borders. Since December 11, 2001, Canadian children need their own passport. However, if you hold a valid Canadian passport issued before December 11, 2001, that bears the name of your child, the passport will remain valid for both you and your child until it expires or until your child reaches the age of 16, whichever comes first. If your child is travelling without you, he or she is required to have a separate passport.

If only one lawful parent accompanies the child, certified consent from the absent parent must be presented in addition to a copy of any separation or divorce decree, if applicable. This consent is required even if the separation or divorce documents award custody of the child to the accompanying parent. If there is only one parent named on the child's birth certificate and the child is travelling with that parent, no additional documents are required. If the child is travelling with only one parent and the other parent is deceased, the death certificate must be presented. If original documents are not available, you must obtain a notarized statement to this effect to present to authorities.

A child travelling to Mexico alone must have a notarized consent letter *(declaración notarial)* that grants permission for a minor to travel to Mexico. Both parents must sign this form, which is available from the Mexican Embassy or its consulates and is valid for a maximum of 180 days.

Pets

Dogs or cats can be brought into Mexico without advance approval. You will need a certificate of good health, issued within 15 days of your departure date by a licensed Canadian veterinarian, stating that the cat or dog is free of contagious diseases. If you are importing a dog, the health certificate must state that the dog has been vaccinated against rabies, hepatitis and distemper.

When bringing the pet back to Canada, you must present a valid rabies vaccination certificate, issued by a licensed Canadian or Mexican veterinarian, stating that the pet was vaccinated for rabies at least once within the preceding three years. Canada has special regulations governing the importation of more than two dogs aged less than eight months.

Taking birds or exotic pets into Mexico is not generally possible, and the pet may be confiscated on arrival. Consult the Canadian Food Inspection Agency for more information.

Firearms

Mexico maintains strict controls on the importation of firearms. Handguns are prohibited, and even hunting weapons require complex authorization procedures. Mexico has ongoing problems with drug traffickers, armed robbers and guerrillas. Possession of an undocumented weapon is taken very seriously and may be grounds for imprisonment.

Visiting Mexico

When you visit Mexico, you will need to consider various aspects of the physical, cultural and legal enviro nment. The specifics will depend on the purpose of your trip and your destination, but the following considerations apply to most travellers.

Travel

Travel within Mexico is mainly by intercity buses and domestic airlines, although car travel and trains are also alternatives.

Private vehicles can be a good way to reach some isolated locations. Mexico has a modern system of toll highways, but local roads are often in poor condition. Car rentals are available, although they are considerably more expensive than in Canada. Collision damage deductibles are sometimes as high as US\$2,000. Automobile insurance issued outside the country is not valid in Mexico. If you rent a car, be certain that you have full insurance coverage. If you have an accident, you will be jailed if you cannot provide proof of adequate insurance. Cheap rentals should be avoided because the cars are often in poor condition and inadequately insured. Many visitors find it more practical to hire a car and driver. Travel on the highways at night can be dangerous.

Please speak more slowly. Más de spacio, por favor. It's a great pleasure. Es un placer.

Mexico has an extensive system of long-distance buses run by private companies licensed to operate on national highways. They are generally modem, comfortable and reliable, and many are equipped with video systems. First-class buses make fewer stops but are not necessarily more comfortable than second class. Some deluxe buses on major routes featurefood and beverage service. It is not advisable to travel on buses at night.

Mexico has more than 50 airports served by regular passenger flights. Mexicana and Aeroméxico serve the major cities, and smaller regional c a rriers go to the smaller cities. Fares v a ry, depending on the popularity of the route, but are generally high. Train service is a practical alternative on some routes. Ferrocarriles Nacionales de México (FNM), the national railway, is heavily oriented toward cargo, and passenger service can be unreliable and uncomfortable. But FNM also offers a first-class service, called *primera especial*, on selected routes using modern equipment. These services are comfortable and inexpensive but are still relatively slow.

Food and Drink

Visitors to Mexico may suffer from traveller's diarrhea. Micro-organisms in water are the usual cause. Local people tend to be tolerant to these organisms, but visitors may not be. Drinking only bottled water, which is widely available in hotels and restaurants, can prevent problems. Food in tourist-oriented restaurants is generally safe, but eating food purchased on the street is not recommended. Some travellers avoid uncooked food, such as fresh salad, that has been washed in water. It is a wise precaution to take an over-the-counter medicine for the treatment of traveller's diarrhea with you when you leave Canada. But if symptoms persist, seek medical attention.

My key, please. Mi llave, por favor.

Health Care

Good-quality health care is available from private hospitals and clinics in most parts of Mexico. But it is unlikely that Canadian health coverage will provide adequate protection, and many doctors and hospitals require payment in advance. Provincial health care programs generally include limited coverage for medical expenses incurred during short-termstays outside the country. Coverage may lapse after a few months, and there may be a regualification period when you retum. Supplementary health insurance policies often cover the full cost of foreign health care, as well as emergency evacuation back to Canada. Canadians who sever their residency ties with Canada and become residents of Mexico usually purchase private insurance in Mexico.

When purchasing health insurance, be sure to ask whether your insurer has an in-house worldwide emergency hotline you can call if you are in trouble. Check whether it is open 24 hours a day, seven days a week; whether the operators are multilingual; and whether nurses or physicians are on staff. Also find out whether your policy:

- pays foreign hospital and related medical costs and, if so, whether it pays "up front" or expects you to pay and be reimbursed later;
- provides for your medical evacuation to the nearest place with proper medical care or to Canada;
- pays for any required medical escort (doctor or nurse) to accompany you during evacuation;
- excludes pre-existing medical conditions. If such conditions exist, notify your insurance company and get an agreement in writing that you are covered for these conditions. Otherwise, you could find your claim null and void under a pre-existing condition clause;
- covers premature births and related neonatal care;
- allows for cash advances if a hospital accepts only such payment; and
- pays for the preparation and return to Canada of your remains should you die while travelling.

Carry details of your insurance and a list of contact numbers when travelling. Also, tell your travel agent, a friend or a relative at home and your travelling companion how to contact your insurer.

Before leaving Canada, ensure that any special medical needs you may have are available in the region where you will be staying. Make sure you have adequate supplies of prescription drugs, eyeglasses and other medical necessities. Overthe-counter drugs are generally available in Mexico, but if you have special needs it is wise to carry the medication with you. Importing medicine into Mexico by mail is extremely difficult and requires prior permission from the Mexican Ministry of Health.

C a rrying a duplicate of your prescription for medication and eyeglasses or contact lenses is recommended. If you lose them, they will be easier to replace.

Other Insurance

Some travellers' insurance packages also cover lost or stolen luggage and flight cancellations for medical or other reasons.

Drugs

There are serious penalties for the possession of illegal drugs in Mexico, and you should exercise the utmost caution when travelling. Never carry a package or luggage for someone else. At the airport, verify that your baggage claim tags match those on your bags before passing through customs. Choose travelling companions carefully, since you may be implicated if they are found to be carrying drugs. Be equally careful about what is in your car, since the driver may be held accountable. For more information on drugs and travel, consult the Drugs and Travel section of our Web site and our brochure Drugs and Travel: Why They Don't Mix.

Prescription medicines and syringes may be considered suspicious by Mexican authorities. Keep all drugs in their original containers and carry the prescriptions with you. If you have a medical need for syringes, carry a medical certificate saying so.

Crime

Some parts of Mexico suffer from serious crime problems. The economic crisis spawned by the devaluation of the peso in 1995 led to a sharp rise in the crime rate, especially street crime. The severity of the problem varies greatly depending on the specific location, and you should take common-sense precautions to protect yourself.

Robbery and theft – the principal crimes faced by foreign visitors – are a bigger problem in large cities. They are also a more serious threat at night than in the daytime. In resort areas, beaches should be avoided at night and visitors should return directly to their hotels from restaurants and nightclubs. Professional travel advisers suggest particular caution when using taxis or public transportation in Mexico City. There have been many reports of foreigners being beaten and robbed by taxi drivers. You can hire a car and driver by the hour or day at major hotels. If you take a taxi, use a radio taxi or one from a taxi stand (*sitio*).Do not hail taxis in the street.

C redit and automated teller machine (ATM) cards are not necessarily safer than cash. There have been some incidents where visitors were held captive so the cards could not be reported stolen. A few visitors have been forced to reveal their personal identification number (PIN), often resulting in a maximum daily withdrawal before midnight and another on the next day.

The following precautions are suggested for Mexico City and other large urban are as.

- When calling radio taxis, always obtain the name of the driver and the number of the vehicle coming to pick you up.
- Take taxis only from authorized stands, and never in front of night-clubs or tourist facilities.
- Leave valuables and irreplaceable items in a hotel safe or other secure location.

- Do not wear expensive jewellery, carry objects of conspicuous value or wear expensive designer clothing.
- Carry only the money and credit cards you need for any individual trip away from your hotel.
- Make copies of your credit card and ATM numbers so they can be cancelled quickly.
- Do not drive at night and never pick up hitchhikers.
- If you must use an ATM, do so during business hours at a location inside a bank, supermarket or large commercial building.
- Avoid drinking alone in bars, especially at night.
- Avoid the subway during rush hour and hold purses and other valuables securely when using any public transportation.

Outside Mexico City and other locations known to be hazardous, travellers should employ the same precautions they would on any trip to a developing country. Leave a copy of your itinerary with someone who can be contacted in an emergency. Phone home at regular intervals if you do not have a fixed schedule. Keep a rec ord of traveller's cheques, credit card purchases and insurance policy details.

The Justice System

When in Mexico, you are subject to Mexican laws and are not entitled to any special protection or consideration because of your Canadian citizenship.

Where are the toilets? ¿Dónde están los baños?

The check, please. La cuenta, por favor.

Mexico has a highly evolved legal system that functions reasonably well. Based on Greek, Roman and F rench traditions, the Mexican justice system is comparable to those elsewhere in Latin America and in continental Europe. It is, however, very different from the Canadian system and those of other countries that follow common-law traditions.

For Canadians, the biggest difference concerns criminal law. In Mexico, an accused person is considered guilty until proven innocent. For example, if you are accused of drug smuggling, the system will consider you guilty until such time as you can prove your innocence. When a person is injure d in an automobile accident, the driver can be jailed pending the results of the investigation. Also, many aspects of fraud involve imprisonment while awaiting investigation results. Bail is not usually available for foreigners, except for very minor crimes.

If you are arrested or detained, you can request that the arrestingofficer inform the nearest Canadian government office abroad. You will need a Mexican lawyer, and the office can provide you with a list of those who speak English. Meanwhile, be aware that what you say can be used against you. Avoid making any arrangements with police or court officials unless your lawyer is present. Do not sign anything in Spanish, if you do not understand the language, without the permission of your lawyer.

Getting Married

Canada has no restrictions for Canadian citizens who wish to get married in a foreign country. However, if you are planning to marry in Mexico, ensure you meet all requirements before leaving Canada. Contact the Mexican Embassy in Ottawa or the nearest Mexican consulate in Canada for further information.

In Mexico, you must present yourself at the Civil Registry Office (Registro Civil) in the city where the marriage will take place in order to get a m a rriage licence. You will need the following documentation:

- your Canadian passport (original and copy);
- your birth certificate (original and c e rtified translation);
- a doctor's certificate (original and a copy) from a doctor in the city wherethe marriage will take place, stating that blood tests and X-rays show that the applicant does not s uffer from any contagious diseases. The certificate must bear either the seal of the laboratory or the signature of a certified doctor. This certificate must be presented at the Registro Civil 15 days before the planned wedding. Results of medical exams conducted in Canada are not recognized;
- your Multiple Migratory Form (original and copy); and
- if you are divorced, the divorce c ertificate, certified by the Mexican consulate in Canada.

You will need four witnesses, two for the bride and two for the groom. Contact the Mexican Embassy or Mexican consulate closest to your place of residence in Canada or consult their Web sites for inform ation and instructions regarding the legalization of Canadian documents to be used for marriage or any other legal purpose in Mexico. You will need to legalize your Mexican marriage certificate for use in Canada. To do this, you will have to contact both authorities of the Mexican state where you were married and Mexican federal authorities, as well as the Canadian Embassy or nearest Canadian consulate. It is recommended that you call the Civil Registry Office on arrival to confirm requirements.

Communications

The Mexican telecommunications network has improved appreciably since long-distance and valueadded services were privatized, but the system is still well below Canadian standards. Service in some areas is sporadic; longdistance charges are high and can be unpredictable. Many hotels add large service charges to outgoing long-distance calls. Canadians living in Mexico sometimes face delays in obtaining a telephone line.

When calling Canada, a good alternative is provided by the Canada Direct service.

I do not do drugs. Yo no tomo drogas. I am not interested

Yo no le hago a eso.

Internet access is now widely available in Mexico. A list of providers is available on the Internet (http://thelist.internet.com/ countrycode.html). Access can also be arranged through the business centres in larger international hotels.

Money and Banking

Canadian currency and traveller's cheques in Canadian dollars are not widely accepted in Mexico. While they can be exchanged at some banks and most hotels in major cities, you may find it more convenient to carry traveller's cheques in U.S. dollars. Canadian credit cards usually offer competitive exchange rates on purchases in Mexico. VISA, MasterCard and American Express cards are widely accepted in Mexico. Nonetheless, there are often problems with authorization procedures, and you should not rely on credit cards as your only payment option.



) CANADA DIRECT

When in Mexico, making calls to Canada can be difficult because of language problems or unpredictable long-distance rates and hotel* surcharges. With *Canada Direct*** service, you can avoid most of the difficulties associated with calling Canada from abroad.

With *Canada Direct* service, you get:

- a simple, automated service that gives you access to the Canadian telecommunications network and to bilingual Canadian operators;
- a choice of payment methods use your calling card or call collect (check with your local telephone company for card services available);
- Canadian rates for great savings, use your calling card and ensure you are a member of your local telephone company's long-distance savings plan.

For more information on *Canada Direct* service, visit www.infocanadadirect.com or call 1 800 561-8868 before leaving home. To use *Canada Direct* service from Mexico, call 01 800 123-0200 or 01 800 021-1994.

* Some hotels in Mexico are blocking the service or rerouting the *Canada Direct* access code through the United States. If this happens and you are asked for a credit card number, do not provide it. Try your call from another location and report the incident via one of the 800 numbers listed above.

** *Canada Direct* and the *Canada Direct* logo are trademarks of Teleglobe Bermuda Ltd. Automated teller machines in major centres can access Canadian bank accounts, but caution is advised in Mexico City, where these machines tend to attract criminals. Moreover, there have been many complaints of ATMs debiting the customer's account but not dispensing cash. Canadians can open accounts at Mexican banks, but the procedure is sometimes complex. If you plan to open a bank account, a letter of reference from your Canadian bank will help to expedite the procedure. You will also requirea Forma Migratoria-3 or Forma Migratoria-2 (see the sections "Working and Doing Business in Mexico" and "Living in Mexico") to open an account.

Working and Doing Business in Mexico

Canadians wishing to work temporarily in Mexico have a variety of options. Normal Mexican immigration procedures allow for the entry of foreigners in occupations where employers can demonstrate that qualified Mexicans are not available for the work. But in almost every case, the four categories of entry available to Canadians under NAFTA (business people, professionals, intra-company transferees and investors) provide better terms of access.

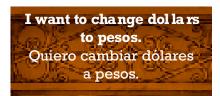
Business People

Of the four NAFTA categories, business people is the simplest, since it does not require a work authorization. Business visitors can engage in certain business activities in Mexico provided they otherwise comply with immigration requirements for temporary entry. The purpose of these provisions is to facilitate the entry of the short-tembusiness visitor who has no intention of entering the Mexican labour market and will not receive remuneration from within Mexico.

Business visitors entering Mexico under these provisions can complete a Multiple Migratory Form authorizing the conduct of business for up to 30 days per visit. This permit cannot be extended or renewed, and you will require a new one each time you reenter the country. You can get this form from airlines, at the port of entry, or from the Mexican Embassy or one of its consulates in Canada.

In addition to proof of Canadian citizenship, the business visitor must provide a letter from the employer that:

- explains the purpose of the trip;
- states that the company will cover the visitor's salary and expenses in Mexico; and



• lists the enterprises and cities to be visited in Mexico.

Examples of permitted activities include doing market research and attending trade shows and conferences. Canadians providing aftersales service are eligible as business visitors but must be prepared to show, in addition to the basic documents, a copy of the sales contract and proof that they possess the necessaryspecialized knowledge and skills. Business visitors who wish to stay longer than 30 days or enter the local labour market must obtain an FM-3 visa.

Work Authorization

Business persons entering Mexico as professionals, intra-company transferees, or traders and investors may engage in gainful employment in Mexico. To do so, they require an FM-3 visa, a type of non-immigrant visa that includes the authorization to work. There are diff erent types of FM-3 and, depending on the circumstances, professional advice may be needed. Business visitors who plan to receive remuneration, directly or indirectly, from Mexican employers or clients must apply for an FM-3 visa at the Mexican Embassy or one of its consulates in Canada. Fees are levied for all types of FM-3. Business visitors who enter on a Multiple Migratory Formfor business development purposes and then decide to stay to work on a contract can apply at an office of the National Migration Institute, Ministry of the Interior (Instituto Nacional de Migración, Secretaría de Gobernación). They must, however, obtain an FM-3 before they can begin remunerative work. Regardless of the NAFTA category involved, the procedure for applying for an FM-3 is basically the same. The visa is normally issued within one month and is valid for one year, renewable annually for an additional four years at an immigration office in Mexico.

An application for an FM-3 must be accompanied by the following documents:

 a letter in Spanish from the employer addressed to the immigration authority (the letter must contain the applicant's full name and address, request an FM-3 visa and refer to attached documentation; it should explain the purpose of the trip, state that the company will cover the visitor's salary and expenses, and list the companies and cities to be visited);

- your passport (valid for at least six months from the date of application);
- two recent passport-size photographs (no eyeglasses);
- cash or a money order for the application fee (fee depends on FM-3 category); and
- a copy of your valid Multiple Migratory Form, if the application is made in Mexico.

The applicant must also provide details of his or her employment relationship or other source of income in Canada and Mexico. If you are a technician being sent to Mexico by a Canadian company with a service contract in Mexico, include a letter from the Mexican company explaining the activity you will be engaged in.

If the circumstances of your employment change, the FM-3 permit is no longer valid and a new one must be obtained. The requirements vary by category and are described below.

If applying in Canada, four copies of each document must be sent to a Mexican consulate. Your original passport will be returned along with the visa, which is a small booklet. An immigration office in Mexico must validate the visa within 45 days of a rrival. If applying in Mexico, the procedures are slightly different, and details can be obtained from an immigration office.

After five years, a new FM-3 can be obtained, but some long-term visitors elect to upgrade to an FM-2 visa at that time. This is discussed under "Living in Mexico."

Specified Professionals

All persons in the professional categories specified in Appendix 1603.D of NAFTA are exempt from the normal job validation process. In addition to basic documents, you must provide p roof of:

- your job title;
- your duties;
- the specific customer and contract on which you will be working;
- the fee arrangements; and
- the start and end dates of the contract work.



Some professionals also need a licence issued by the Directorate General of Professions of the Secretariat of Public Education (Secretaría de Educación Pública, or SEP) before practising in regulated occupations.

Intra-Company Transferees

Intra-company transferees are executives, managers and staff with specialized knowledge who are employed by a Canadian company. They can be transferred to a Mexican branch, subsidiary or affiliate office for up to seven years. In this case, you must provide, in addition to the basic documents, the following documentation:

- proof that you have been employed with the Canadian company for at least one year;
- a description of your qualifications;
- your current and proposed positions; and
- a detailed outline of the purpose and length of your stay.

If the transferee stays longer than two consecutive years, a residency application or immigrant visa – Forma Migratoria-2 (FM-2) – is required. Applications must be submitted by the employer in Mexico directly to the Ministry of the Interior (Secretaría de Gobernación).

Traders and Investors

Traders and investors are Canadian citizens who own or have a controlling interest in a business enterprise that is to be set up, or is already in operation, in Mexico. Traders are business persons seeking to do substantial trade in goods or services. They must be employed in a capacity that is supervisory or executive, or which involves essential skills. Investors are business persons seeking to develop and direct the operations of an enterprise in which they have invested, or a re actively in the process of investing, a substantial amount of capital.

Taxation

The tax situation of Canadian professionals and business executives working in Mexico depends on their individual residency status and the residency status of the organization f rom which they receive income. When you leave Canada, you need to determine your residency status for Canadian income tax purposes. This a flects how you file your Canadian income tax retum and the types of income you have to report.

Your residency status depends on such things as the purpose and permanence of your stay in Mexico, your residential ties with Canada, and the length and regularity of your visits to Canada. If you have not severed your residential ties with Canada, you will be considered a factual resident of Canada while living or travelling outside Canada, and you will be taxable in Canada on your world income. For assistance in determining your residency status or filing a Canadian income tax return, contact the International Tax Services Office of the Canada Revenue Agency (see "For More Information").



Employees rendering services in Mexico temporarily – for no more than 183 days in a 12-month period – are considered non-residents. They are exempt from paying Mexican personal income taxes on income from an employer that does not have a permanent establishment in the country. If a company has a permanent establishment in Mexico, it will be considered as providing Mexican-source income to the individuals involved. In this case, employees will pay taxes in one of two ways:

- Those who take up residency must file a normal income tax return in Mexico.
- Those who are classified as nonresidents will have taxes withheld at source.

Individuals will be considered residents of Mexico when they have established a home in Mexico unless they are physically in another country for more than 183 days in a calendar year. They must also be able to prove residency for tax purposes in that other country. Foreigners working in Mexico under an FM-3 business visa a re not generally considered residents for tax purposes unless they establish their principal home in Mexico.

Residents are subject to progressive income tax rates. The top marginal tax rate for the 2002 taxation year was 35 percent; this will decrease each year until 2005, when the maximum rate will be 32 percent. Tax brackets are indexed to inflation and adjusted quarterly.

Non-residents on temporary assignment (up to 183 days a year) for a permanent establishment pay taxes on their Mexican-source income at special rates. Amounts less than US\$10,000 annually are exempt; after that the rate is 15 percent up to US\$90,000; and after that taxes are withheld at the rate of 30 percent. Taxes withheld at source are considered final, with no return being filed.

Tax Treaty

In 1992. Canada became the first country to sign a bilateral tax convention with Mexico, called the Convention Between the Government of Canada and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income. This convention eliminates double taxation and may reduce taxes for firms resident in Canada and doing business in Mexico. The treaty supersedes Mexico's tax laws in several areas, notably the taxation of rovalties and fees remitted to Canada. There is a uniformwithholding rate of 15 percent on remittances from Mexico to Canada. This differs from the general Mexican law, which provides for up to 35 percent withholding tax on royalty remittances. In addition, the treaty includes limits on rates of withholding tax applicable to dividend remittances, should Mexico implement such a tax.

Nice to meet you. Muchogusto.

Setting Up a Corporation or Branch in Mexico

Canadian companies doing business in Mexico can choose between several alternative corporate forms. This description is intended only as a brief overview of the alternatives. More detailed information is provided in the publication *Steps Towards Entering the Mexican Market,* which is available on the InfoExport Web site (www.infoexport.gc.ca/mx).

Partnership with a Mexican Firm

A partnership is an increasingly popular vehicle used by Canadian firms of all sizes to enter the Mexican market. A good partner can provide market knowledge, infrastructure. human resources and cultural counselling, all of which are vital to successful market entry. Partners can be especially important in service businesses, which depend on a high degree of personal contact and crosscultural communication. In certain cases. Canadian professionals without Mexican accreditation can work through a local partner to deliver their services.

Incorporation or Branch Registration

Some Canadian companies set up branches in Mexico, but incorporation of a Mexican business entity is a more popular form of market entry. The Mexican *sociedad anónima* (SA) is a limited-liability corporation, as that term is understood in Canada. Canadians can incorporate business entities on the same basis as Mexican citizens, provided that the company has a physical residence in Mexico. Incorporation can take one or two months, and branch registration can take longer. A lawyer and a tax accountant are usually needed.

The Mexican government has taken steps to accommodate the needs of short-term service providers. In 1994, the National Commission for Foreign Investment (Comisión Nacional de Inversiones Extranjeras, or CNIE) began to authorize business entities in Mexico that would be established for the sole purpose of carrying out contracts with government agencies. Non-resident companies are now being given a two-year temporary, but renewable, approval from the CNIE.

Living in Mexico

Canadians who decide to live in Mexico on a long-term basis include those who have established careers or businesses there, as well as retirees and others with income from outside the country. Visa requirements depend on whether you have earned income in Mexico.

Employment

Canadians who live in Mexico and who receive remuneration, directly or indirectly, from Mexican employers or clients must apply for a version of the Forma Migratoria-3 (FM-3) visa that includes permission to work. This can be done in Canada at the Mexican Embassy or one of its consulates, or at any regional immigration office in Mexico. Specific information about the source of earnings must be provided, as described in the section "Working and Doing Business in Mexico."

Retirees

For stays of less than 180 days, retirees can fill out the Multiple Migratory Form provided by the airlines or at any Mexican port of entry.

Canadians who retire to Mexico are not considered tourists and must obtain a special version of the Forma Migratoria-3 (FM-3) visa. The FM-3 *no-inmigrante rentista* status is intended for foreigners who are not part of the local workforce but are supported by income from outside Mexico or from Mexican-based investments. Holders of this type of FM-3 visa are not allowed to engage in remunerative activity in Mexico. They can bring reasonable quantities of household goods and one automobile with them duty-free when they arrive.

Do you accept cheques? ¿Se ac eptan cheques? I do not have change. No tengo camb io.

An FM-3 visa can be obtained from the Mexican Embassy or one of its consulates in Canada, or from an immigration office in Mexico. The procedures are described under "Working and Doing Business in Mexico." The only difference in the case of *rentistas* is that instead of details of employment, the *rentista* must show proof of minimum income.

The FM-3 can be renewed annually up to four times at an immigration office in Mexico. Be sure to start renewal procedures well in advance of the expiration date. After five years, a new FM-3 can be obtained, but many foreign residents decide to upgrade to an FM-2 visa at that time. An FM-2 is an immigrant visa that must be renewed annually. After five years, the holder is eligible to apply for *inmigrado* status, which is permanent residency. An FM-2 application must be made in Mexico and usually requires a lawyer.

The minimum monthly income for either an FM-2 *rentista* or an FM-3 rentista changes periodically and is expressed as a multiple of the Mexico City minimum wage. As of late 2002, the minimum monthly income amounted to about 10,625 pesos for the FM-3 and 17,000 pesos for the FM-2. About half as much again is required for each dependant. Twelve months of bank statements showing monthly interest, Canadian pension receipts or a social security letter are accepted as proof of financial resources. Such documents must be notarized, legalized and translated into Spanish before submission.

Retirees receiving pensions from a Canadian source will generally be subject to withholding taxes in Canada and may also be taxed in Mexico. The Canada-Mexico tax treaty prevents double taxation of these earnings by setting maximum rates for the total tax. Pensioners contemplating living in Mexico should verify the details with the International Tax Services Office of the Canada Revenue Agency.

Real Estate

Canadians (and other foreigners) may acquire real estate in Mexico, and they have the same rights as Mexican citizens except for three principal restrictions:

- They cannot own mineral or water rights, or property for agricultural or forestry purposes.
- They must apply for a permit to own land.
- They may not own property within a 100-km band along the borders or a 50-km zone along the coasts.

All foreigners must obtain an additional permit from the Mexican Ministry of Foreign Affairs (Secretaría de Relaciones Exteriores, or SRE).

Indirect foreign ownership of land within the border and coastal zones can be arranged using a *fideicomiso* — a bank trust with a 50-year term. The bank holds legal title to the property, but the buyer is the beneficiary and may use and enjoy the property. A *fideicomiso* can also be used outside the restricted zones to establish multiple owners or successor rights.

To prevent the assembly of large estates, Mexican law restricts property size, depending on the type of land involved. For example, the limit is



100 hectares for irrigated land and 300 hectares for nonirrigated land.

Mexican real estate transactions can be complex, and Canadians should research potential property purchases carefully. Real estate agents are not licensed or regulated. Zoning laws may restrict the use of some properties, and financing is not generally available. It can be extremely difficult to evict existing tenants. Closing costs are usually borne by the buyer and include agents' commissions and transfer taxes. The buyer also pays the fee for a notary public *(notario)*, who must handle all real estate transactions.

Time-share properties are becoming increasingly popular in Mexico. Reports of problems with time-share arrangements (including the cancellation of contracts) have increased. Exercise caution when approached by persistent time-share representatives, since they may use pressure sales techniques. Review the contract to ensure that promises made are confirmed in writing. Anything not included in the contract may not be honoured. Do not reveal personal information or show your passport or plane ticket. Only provide your credit card if you are certain you wish to make the purchase.

Mexican law stipulates that consumers are legally entitled to cancel a time-share contract without penalty. The cancellation must be done within five working days from the day following the original date of purchase. Cancellations of contracts must be made in writing and must be presented directly to the time-share company. Keep copies of any correspondence. If you experience any difficulties with a time-share company. you should immediately contact the Mexican consumer protection agency, Procuraduría Federal del Consumidor (PROFECO). Further information on PROFECO, including service locations throughout Mexico, can be found at www.profeco.gob.mx

I'll arrive a little late. Llegaré un poquito tarde.

> **In a little while.** En un momentito.

Returning Home

Before you come back to Canada, there are a few things to consider. First, make sure you have cash ready to pay the Mexican depart ure tax. The amount changes every year but is usually around US\$20. The peso equivalent is accepted, but Canadian dollars are not. Normally this tax must be paid in cash on departure from Mexico, although in some circumstances it may be included in the airline ticket price. The tax applies to adults and to children two years of age and older.

On departure, travellers must surrender the Multiple Migratory Form they were given when they entered the country.

Returning travellers should be prepared for customs procedures when they enter Canada. Everything acquired abroad must be declared, so keeping receipts of all purchases is advisable. Customs forms are usually distributed on flights to Canada and are available at airports and land and sea ports of entry.

Canadian residents can bring back goods worth up to C\$50 without paying any duties after 24 hours outside the country, C\$200 after 48 hours and C\$750 after seven days. Alcohol and tobacco may not be included in the 24-hour exemption, but otherwise you may include up to 1.14 litres (40 oz.) of liquor or 1.5 litres (53 oz.) of wine, or a case of 24 bottles or cans of beer or ale, each containing 355 ml (12 oz.). As for tobacco, you may bring back up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 200 grams (7 oz.) of manufactured tobacco. Provincial agerestrictions apply to liquor and tobacco products. You must have the goods with you upon arrival.

Canada imposes special restrictions on a variety of imported goods, including meat and dairy products, plants, weapons, vehicles and environmentally harmful products, as well as exotic animals and goods based on their exploitation. Check with Customs Border Services in advance if you plan to import any articles in these categories. It is illegal to bring obscene materials or hate propaganda of any kind into the country.

Canadians who have resided in Mexico for 12 months or more are entitled to special customs treatment for household and personal items. Details of these provisions are found in *Moving Back to Canada,* a booklet published by the Canada Border Services Agency.

If you have any doubts about what you're allowed to bring back, call the Canada Border Services Agency's toll-free information service.

For More Information

Foreign Affairs Canada www.fac-aec.gc.ca

Trade Commissioner Service in Mexico www.infoexport.gc.ca/mx

Consular Affairs Bureau

www.voyage.gc.ca *General:* Tel.: 1 800 267-6788 (in Canada and the U.S.) or (613) 944-6788 E-mail: voyage@intemational.gc.ca TTY: 1 800 394-3472 (in Canada and the U.S.) and (613) 944-1310 *Emergencies:* Tel.: 01 800 706-2900 (in Mexico) or (613) 996-8885 (in Canada)

Fax: (613) 943-1054 E-mail: sos@international.gc.ca

More Brochures

The Consular Affairs Bureau publishes, in both official languages, a series of safe-travel brochures. You can access them at www.voyage.gc.ca or order them by calling 1 800 267-8376 (in Canada) or (613) 944-4000.

Country Travel Reports (free)

These reports (www.voyage.gc.ca) provide information on safety and security conditions, health issues and entry requirements for over 200 travel destinations. This information is also available by phone:

Tel.: 1 800 267-6788 (in Canada and the U.S.) or (613) 944-6788

Canada Border Services Agency

www.cbsa-asfc.gc.ca

Automated Customs Information Service Tel.: 1 800 461-9999 (in Canada) or (204) 983-3500 or (506) 636-5064

Publications (free)

- I Declare
- Importing a Firearm or Weapon into Canada
- Importing a Vehicle into Canada
- Moving Back to Canada **To order:**

Call 1 800 959-2221 (in Canada and the U.S.), consult www.cbsaasfc.gc.ca/formspubs/request-e.html or contact your local Customs Border Services office

Canada Revenue Agency

www.cra-arc.gc.ca

International Tax Services Office 2204 Walkley Road Ottawa, ON K1A 1A8 Tel.: 1 800 267-5177 (in Canada and the U.S.) or (613) 952-3741; Non-Resident Withholding Accounts: 1 800 267-3395 (in Canada and the U.S.) or (613) 952-2344; Problem Resolution Program: 1 800 661-4985 (in Canada and the U.S.) or (613) 952-3502 Collect calls are accepted. Fax: (613) 941-2505

Publication (free)

• Canadian Residents Abroad **To order:**

Consult www.cra-arc.gc.ca or call 1 800 959-2221 (in Canada and the U.S.) or (613) 952-3741

Canadian Automobile Association

www.caa.ca Tel.: (613) 247-0117 Fax: (613) 247-0118

Canadian Food Inspection Agency

www.inspection.gc.ca

Import Service Centres (ISC): Eastern ISC 1 877 493-0468 Central ISC 1 800 835-4486 Western ISC 1 888 732-6222

Publication (free)

• What Can I Bring into Canada? To order:

Canadian Food Inspection Agency Public Affairs 59 Camelot Drive, 2nd Floor East Nepean, ON K1A 0Y9 Tel.: 1 800 442-2342 or (613) 225-2342

Citizenship and Immigration Canada (CIC)

www.cic.gc.ca

CIC Call Centres:

Tel.: 1 888 242-2100 (in Canada) orMontreal(514) 496-1010Toronto(416) 973-4444Vancouver(604) 666-2171TTY:1 888 575-8502Fax:(613) 954-2221

Publications (free)

- Dual Citizenship
- How to Prove You Are a Canadian Citizen

To order:

www.cic.gc.ca or (613) 954-9019

Elections Canada

The Elections Canada Enquiries Unit provides information on voting eligibility, registration and voting methods, the electoral schedule or any other aspect of the electoral process free of charge to Canadian electors. In Mexico, call 001 800 514-6868 or consult www.elections.ca.

Environment Canada – CITES

www.cites.ec.gc.ca Tel.: 1 800 668-6767 or (819) 997-1840 Fax: (819) 953-6283

HEALTH ISSUES

Canadian HIV/AIDS Information Centre

www.aidssida.cpha.ca Tel.: 1 877 999-7740

Publication (\$ for many copies)

• Basic Facts About AIDS **To order:** 1565 Carling Avenue, Suite 400 Ottawa, ON K1Z 8R1 Tel.: 1 877 999-7740 E-mail: aidssida@cpha.ca

Canadian Public Health Association

www.cpha.ca

Publications (\$)

- Don't Drink the Water: The Complete Traveller's Guide to Staying Healthy in Warm Climates
- International Travel and Health (2003): Vaccination Requirements and Health Advice
- Travel Immunization Record **To order:**

1565 Carling Avenue, Suite 400 Ottawa, ON K1Z 8R1 Tel.: (613) 725-3769, ext. 190

Canadian Society for International Health

List of travel clinics: www.csih.org E-mail: csih@csih.org Tel.: (613) 241-5785

Drugs and Travel Information Program

Consular Affairs Bureau www.voyage.gc.ca

Public Health Agency of Canada

Travel Medicine Program: www.travelhealth.gc.ca Tel.: (613) 957-8739 FAXlink: (613) 941-3900

MedicAlert®

www.medicalert.ca E-mail: medinfo@medicalert.ca Tel.: 1 800 668-6381

Mexican Ministry of Tourism

24-hour telephone number for tourists requiring assistance in any part of Mexico: Tel.: 01 800 903-9200 or 078; in Mexico City: 5250-0123

Passport Office

www.ppt.gc.ca Tel.: 1 800 567-6868 (in Canada) Montreal (514) 283-2152 Ottawa-Gatineau (819) 994-3500 Toronto (416) 973-3251 Vancouver (604) 586-2500

Radio Canada International (RCI)

www.rcinet.ca Tel.: (514) 597-7555 (Canadian B roadcasting Corporation)

Canadian Government Offices in Mexico

Assistance and information may be sought in Mexico from the Consular Section of the Canadian Embassy and Canadian consulates throughout the country. When calling these offices from within Mexico, you must dial 01 before the area code and number; when calling from outside Mexico, you must dial country code 52 beforehand.

Mexico City

Canadian Embassy Calle Schiller No. 529 (Rincón del Bosque), Colonia Bosque de Chapultepec, 11580 Mexico, D.F., Mexico **Postal address**: Ap a rtado Postal 105-05, 11580 Mexico, D.F., Mexico www.mexico.ca Tel.: 52 (55) 5724-7900; toll-fre e (within Mexico): 01 800 706-2900 E-mail: mxico@international.gc.ca Fax: 52 (55) 5724-7943

Acapulco

Consulate of Canada Centro Comercial Marbella, Local 23, Prolongación Farallón s/n, Esq. Miguel Alemán, 39690 Acapulco, Guerrero, Mexico Tel.: 52 (744) 484-1305, 481-1349 E-mail: acapulco@canada.org.mx Fax: 52 (744) 484-1306

Cancún

Consulate of Canada Plaza Caracol II, 3^{er} piso, Local 330, Boulevard Kukulcán km 8.5, Zona Hotelera, 77500 Cancún, Quintana Roo, Mexico Tel.: 52 (998) 883-3360, 3361 E-mail: cancun@canada.org.mx Fax: 52 (998) 883-3232

Guadalajara

Consulate of Canada Hotel Fiesta Americana, Local 31, Aurelio Aceves 225, Colonia VallartaPoniente, 44100 Guadalajara, Jalisco, Mexico Tel.: 52 (33) 3615-6270, 3615-6215, 3615-6266, 3616-5642 E-mail: mxicogjara@international.gc.ca Fax: 52 (33) 3615-8665

Mazatlán

Consulate of Canada De la Colina #567, Mazatlán, Sinaloa, 82110 Mexico **Postal address:** Ap a rtado Postal 614, 82110 Mazatlán, Sinaloa, Mexico Tel.: 52 (669) 913-73-20 E-mail: mazatlan@canada.org.mx Fax: 52 (669) 914-66-55

Monterrey

Consulate General of Canada Edificio Kalos, Piso C-1, Local 108-A, Zaragoza 1300 Sur y Constitución, 64000 Monterre y, Nuevo León, Mexico Tel.: 52 (81) 8344-32-00, 8344-27-53, 8344-29-06, 8344-29-61, 8345-9105, 8345-9045 E-mail: mxicomntry@international.gc.ca Fax: 52 (81) 8344-30-48

Oaxaca

Consulate of Canada Pino Suarez 700, Local 11B, Multiplaza Brena, Colonia Centro, 68000 Oaxaca, Oaxaca, Mexico **Postal address:** Apartado Postal 29, Sucursal C, Colonia Reforma, 68050 Oaxaca, Oaxaca, Mexico Tel.: 52 (951) 513-3777 E-mail: oaxaca@canada.org.mx Fax: 52 (951) 515-2147

Puerto Vallarta

Consulate of Canada Edificio Obelisco Local 108, Avenida Fransisco Medina Ascencio No. 1951, Zona Hotelera Las Glorias, 48300 Puerto Vallarta, Jalisco, Mexico Tel.: 52 (322) 293-0098/9 E-mail: vallarta@canada.org.mx Fax: 52 (322) 293-2894

San José del Cabo

Consulate of Canada Plaza José Green, Local 9, BoulevardMijares s/n, Colonia Centro, 23400 San José del Cabo, Baja California Sur, Mexico Tel.: 52 (624) 142-4333 E-mail: loscabos@canada.org.mx Fax: 52 (624) 142-4262

Tijuana

Consulate of Canada Germán Gedovius No. 10411-101, Condominio del Parque, Zona Río, 22320 Tijuana, Baja California, Mexico Tel.: 52 (664) 684-04-61 E-mail: tijuana@canada.org.mx Fax: 52 (664) 684-03-01

Mexican Government Offices in Canada

The Embassy of Mexico and Mexican consulates can provide assistance and guidance to Canadians in need of information about the immigration regulations in Mexico. For more information, contact:

Embassy of Mexico

45 O'Connor Street, Suite 1000 Ottawa, ON K1P 1A4 www.embamexcan.com Tel.: (613) 233-8988 Fax: (613) 235-9123

Consulates General of Mexico in Canada

Montreal

2055 Peel Street, Suite 1000 Montreal, QC H3A 1V4 www.consulmex.qc.ca Tel.: (514) 288-2502, 288-4916 Fax: (514) 288-8287

Toronto

199 Bay Street, Suite 4440 Commerce Court West Toronto, ON M5L 1E9 www.consulmex.com Tel.: (416) 368-2875, 368-8141, 368-1847 Fax: (416) 368-8342

Vancouver

710-1177 West Hastings Street Vancouver, BC V6E 2K3 www.consulmexvan.com Tel.: (604) 684-3547, 684-1859, Fax: (604) 684-2485 E-mail: mexico@consulmexvan.com

Mexican Government Tourism Offices

Montreal

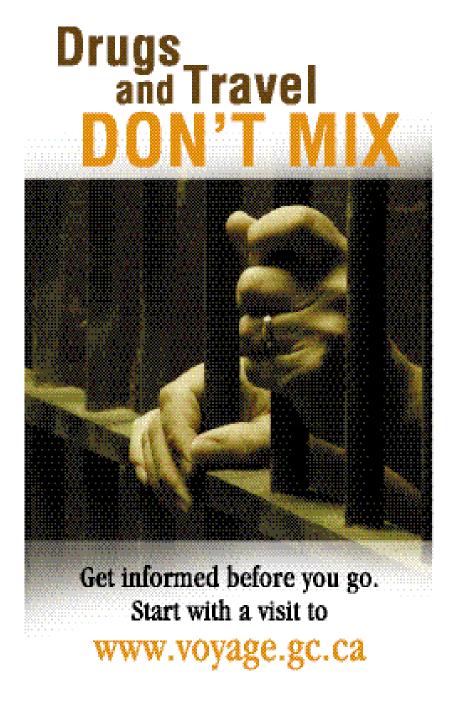
1 Place Ville Marie, Suite 1931 Montreal, QC H3B 2C3 Tel.: (514) 871-1052 Fax: (514) 871-3825

Toronto

2 Bloor Street West, Suite 1801 To ronto, ON M5W 3E2 Tel.: (416) 925-0704 Fax: (416) 925-6061

Vancouver

1110-999 West Hastings Street Vancouver, BC V6C 2W2 Tel.: (604) 669-2845 Fax: (604) 669-3498





n Aflaine Aflainne Bhunglinea Is Geneelin

