INFORMATION ABOUT YOUR RIGHTS AND OBLIGATIONS WHEN PASSING THROUGH CUSTOMS

INSTRUCTIONS

- It is mandatory to complete the Customs Declaration in its entirety.
- If you have any questions, you may request guidance from customs personnel before submitting your Declaration.
- In the event that you answered YES to carrying cash amounts, negotiable instruments, or a combination of both exceeding 10,000 United States dollars or its equivalent in national or foreign currency, or if you declare that you are carrying live animals; meat; food; plants; flowers or fruits; seeds; legumes; chemical, pharmaceutical, or biological products; wild or agricultural-use animals; hazardous materials, substances, or waste; or insects, please proceed to the customs assistance module in the arrivals terminal before entering the inspection area.
- After collecting your luggage, present your Declaration to customs personnel in the designated area.
- When the Declaration is submitted by a family (father, mother, and children), baggage allowances and duty-free exemptions may be combined.
- The failure to comply with any tax or customs provision, even unintentionally, will be sanctioned. Please do not hesitate to request additional information from customs personnel. (See infractions and sanctions below).

Notice 1. Complete this section if, at the time of presenting this form to customs personnel, you have missing baggage or goods that will be imported as cargo.

BAGGAGE AND DUTY-FREE ALLOWANCE

Passengers may bring, free of duty and taxes, new or used goods that form part

of their personal baggage, as well as goods covered by the duty-free allowance.

A. List of items that constitute personal baggage: Personal belongings such as clothing, footwear, and toiletries and beauty products, provided they are appropriate to the length of the trip, including a bridal trousseau; baby items such as a seat, portable crib, stroller, walker, among others, including their accessories; two photographic or video cameras; photographic equipment; three portable cellular phone devices or other wireless network devices; one global positioning system (GPS) device; one electronic organizer; two electronic tablets; two portable computers such as laptops, notebooks, omnibooks or similar; one portable copier or printer; one burner and one portable projector, with their accessories; two personal sports equipment items, four fishing rods, three sailboards with or without sail and their accessories, trophies or awards, provided they can be carried normally and easily by the passenger; one portable sound recording or playback device, or mixed; or two digital image and sound recording or playback devices and one portable DVD player, as well as one set of portable speakers and their accessories; five laser discs, ten DVD discs, thirty compact discs (CDs), three software packages, and five storage devices for any electronic equipment; books, magazines, and printed documents; five toys, including collectibles, and one video game console, as well as five video games; one blood pressure monitor and one glucose monitor or combined device and their test strips, as well as personal-use medications. In the case of psychotropic substances, the corresponding medical prescription must be presented; suitcases, briefcases, trunks, and luggage or any other item necessary for transporting baggage; one binocular and one telescope; two musical instruments and their accessories; one camping tent and other camping items; one hand tool set including its case, which may include a drill, pliers, wrenches, sockets, screwdrivers, jumper cables, among others. Passengers over 18 years of age may bring a maximum of twenty packs of cigarettes, twenty-five cigars, or two hundred grams of tobacco, up to three liters of

alcoholic beverages, and six liters of wine.

Older adults and persons with disabilities may bring items that, due to their characteristics, compensate for or reduce their limitations, such as walkers, wheelchairs, crutches, canes, among others.

Passengers may import with them, without payment of taxes, up to three pets or companion animals, understood to include: cats, dogs, canaries, hamsters, guinea pigs, budgerigars, cockatiels, ferrets, parrots, turtles, and small wild birds (except prohibited species), as well as the accessories required for their transport and care, provided they present to customs personnel the zoosanitary import certificate issued by SADER. In the case of wild animals, a Verification Registration certificate must also be presented, proving compliance with the applicable non-tariff regulations and restrictions to which they are subject.

B. Duty-Free Allowance: Goods other than luggage whose value is proven with supporting documentation showing their commercial value and does not exceed 500 (five hundred) United States dollars or its equivalent in national or foreign currency, when the passenger enters the country by land, air, or sea, including during the periods corresponding to the Héroes Paisanos Program. Alcoholic beverages and manufactured tobacco products, as well as automotive fuel, may not be brought in as part of the allowance.

In the periods corresponding to the Héroes Paisanos Program, passengers coming from the border strip or border region into the interior of the country may import goods under the allowance up to 500 (five hundred) United States dollars or its equivalent in national or foreign currency.

PAYMENT OF DUTIES AND TAXES

- Passengers may import goods that they bring with them, other than those included in their baggage, without using the services of a customs broker,

customs agency, or authorized representative, paying a flat rate tax of 19 % of tax, provided that their value, excluding the exemption, does not exceed 3,000 United States dollars or its equivalent in national or foreign currency, and that supporting documentation is available that states the commercial value of the goods.

- The payment of taxes may be made through the link **https://anam.gob.mx/pago-de-contribuciones-por-excedente-de-franquicia-de-pasajeros/**, or by using the Payment of Foreign Trade Duties and Taxes form contained in Annex 1 of the current General Foreign Trade Rules.
- In the case of computer equipment, its value, together with that of the other goods, may not exceed 4,000 (four thousand) United States dollars or its equivalent in national or foreign currency.
- Up to 6 liters of alcoholic beverages and/or wine, 40 packs of cigarettes, and 50 cigars may be imported, in which case the global rates established in the current General Foreign Trade Rules shall apply.
- Goods subject to non-tariff regulations or restrictions (permits, certificates, notifications) may not be imported through the passenger ar
- For the determination of the tax base, the allowance indicated in section B may be deducted from the value of the goods.

VIOLATIONS AND PENALTIES

Mexican legislation provides, among others, the following infractions and penalties related to the introduction of goods into the country:

- Omitting to declare at the customs office of entry into or exit from the country amounts in cash, domestic or foreign checks, money orders, or any other receivable instruments, or a combination thereof, exceeding the equivalent in the relevant currency or currencies of 10,000 (ten thousand) United States

dollars, shall be penalized with a fine equivalent to 20 % to 40%of the amount exceeding said threshold, and the corresponding criminal penalties shall apply.

- Bringing into or taking out of the country concealed goods, or goods disguised in such a way that their nature may go unnoticed, if their import or export is prohibited or restricted, or because they are subject to foreign trade taxes, will be punished with a fine of 70 % to 100% of the commercial value of the goods.
- Failing to pay, in full or in part, foreign trade taxes. When the irregularity consists solely of an omission of duties and the value of the goods does not exceed a total of 3,000 (three thousand) United States dollars or its equivalent in national currency, it will be punished with a fine of up to 116 % of the value of the goods. Once the duties and the fine have been paid, the customs authority will release the goods to the passenger.
- When the corresponding customs documentation does not demonstrate that the goods have undergone the procedures required by Customs Law for their entry into national territory, the undeclared goods shall be subject to precautionary seizure, as well as the means of transport in the case of passengers entering the country by land.
- In the case of undeclared goods that do not comply with non-tariff regulations and restrictions, the goods may be declared abandoned once the corresponding fine has been paid.