

BAJA STUDIOS

RETURNING WITH ITEMS THAT WERE MANUFACTURED IN MEXICO

If you are returning items that came into México as raw materials and are leaving as finished products (for example -- fabric coming in, costumes going out), you can use the manifests and *pedimentos* of the materials that made up the finished product as back up for your return as long as the raw materials were originally brought in as temporary exports.

If you want to take items out of México that were manufactured there from materials purchased in México, you must work out an arrangement with your Mexican Customs agency or another authorized Mexican entity. They would allow you to prepare an invoice (indicating that it is being issued by them -- a Mexican company), specifying that these items are being sold to your production company as definite exports. The invoice must list each item, its declared (reduced) value and weight. The invoice would be submitted to your broker, who would pay any necessary duties to U.S. Customs.