

IMPORTING AND EXPORTING

# SHIPPING TO THE U.S. HOW TO COMPLETE A NAFTA CERTIFICATE OF ORIGIN

Detailed explanation of NAFTA rules

# Shipping to the U.S.

## How to complete a NAFTA Certificate of Origin

DEPARTMENT OF HOMELAND SECURITY  
U.S. Customs and Border Protection

OMB No. 1651-0098  
Exp. 04-30-2020

### NORTH AMERICAN FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN

19 CFR 181.11, 181.22

1. EXPORTER NAME, ADDRESS AND EMAIL  TAX IDENTIFICATION NUMBER:	2. BLANKET PERIOD FROM (mm/dd/yyyy) TO (mm/dd/yyyy) 4. IMPORTER NAME, ADDRESS AND EMAIL TAX IDENTIFICATION NUMBER:				
3. PRODUCER NAME, ADDRESS AND EMAIL TAX IDENTIFICATION NUMBER:	4. IMPORTER NAME, ADDRESS AND EMAIL TAX IDENTIFICATION NUMBER:				
5. DESCRIPTION OF GOOD(S)	6. HS TARIFF CLASSIFICATION NUMBER	7. PREFERENCE CRITERION	8. PRODUCER	9. NET COST	10. COUNTRY OF ORIGIN

I CERTIFY THAT:

- THE INFORMATION ON THIS DOCUMENT IS TRUE AND ACCURATE AND I ASSUME THE RESPONSIBILITY FOR PROVING SUCH REPRESENTATIONS. I UNDERSTAND THAT I AM LIABLE FOR ANY FALSE STATEMENTS OR MATERIAL OMISSIONS MADE ON OR IN CONNECTION WITH THIS DOCUMENT;
- I AGREE TO MAINTAIN AND PRESENT UPON REQUEST, DOCUMENTATION NECESSARY TO SUPPORT THIS CERTIFICATE, AND TO INFORM, IN WRITING, ALL PERSONS TO WHOM THE CERTIFICATE WAS GIVEN OF ANY CHANGES THAT COULD AFFECT THE ACCURACY OR VALIDITY OF THIS CERTIFICATE;
- THE GOODS ORIGINATED IN THE TERRITORY OF ONE OR MORE OF THE PARTIES, AND COMPLY WITH THE ORIGIN REQUIREMENTS SPECIFIED FOR THOSE GOODS IN THE NORTH AMERICAN FREE TRADE AGREEMENT AND UNLESS SPECIFICALLY EXEMPTED IN ARTICLE 411 OR ANNEX 401, THERE HAS BEEN NO FURTHER PRODUCTION OR ANY OTHER OPERATION OUTSIDE THE TERRITORIES OF THE PARTIES; AND
- THIS CERTIFICATE CONSISTS OF  PAGES, INCLUDING ALL ATTACHMENTS.

11a. AUTHORIZED SIGNATURE	11b. COMPANY	
11c. NAME	11d. TITLE	
11e. DATE (mm/dd/yyyy)	11f. TELEPHONE NUMBERS (Voice) (Facsimile)	11g. EMAIL

# How to complete a NAFTA Certificate of Origin cont.

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## NORTH AMERICAN FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN INSTRUCTIONS

For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type:

- FIELD 1: State the full legal name, address (including country), email and legal tax identification number of the exporter. Legal taxation number is: in Canada, employer number or importer/exporter number assigned by Revenue Canada; in Mexico, federal taxpayer's registry number (RFC); and in the United States, employer's identification number or Social Security Number.
- FIELD 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field #5 that are imported into a NAFTA country for a specified period of up to one year (the blanket period). "FROM" is the date upon which Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential treatment is claimed based on this Certificate must occur between these dates.
- FIELD 3: State the full legal name, address (including country), email and legal tax identification number, as defined in Field #1, of the producer. If more than one producer's good is included on the Certificate, attach a list of additional producers, including the legal name, address (including country) and legal tax identification number, cross-referenced to the good described in Field #5. If you wish this information to be confidential, it is acceptable to state "Available to CBP upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- FIELD 4: State the full legal name, address (including country), email and legal tax identification number, as defined in Field #1, of the importer. If the importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".
- FIELD 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (H.S.) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.
- FIELD 6: For each good described in Field #5, identify the H.S. tariff classification to six digits. If the good is subject to a specific rule of origin in Annex 401 that requires eight digits, identify to eight digits, using the H.S. tariff classification of the country into whose territory the good is imported.
- FIELD 7: For each good described in Field #5, state which criterion (A through F) is applicable. The rules of origin are contained in Chapter Four and Annex 401. Additional rules are described in Annex 703.2 (certain agricultural goods), Annex 300-B, Appendix 6 (certain textile goods) and Annex 308.1 (certain automatic data processing goods and their parts). **NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

### Preference Criteria

- A The good is "wholly obtained or produced entirely" in the territory of one or more of the NAFTA countries as referenced in Article 415. **Note: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced"**. If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(a) and 415)
- B The good is produced entirely in the territory of one or more of the NAFTA countries and satisfies the specific rule of origin, set out in Annex 401, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement, or a combination thereof. The good must also satisfy all other applicable requirements of Chapter Four. If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(b))
- C The good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in article 415. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article 401(a) through (d). If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(c))
- D Goods are produced in the territory of one or more of the NAFTA countries but do not meet the applicable rule of origin, set out in Annex 401, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article 401(d). This criterion is limited to the following two circumstances:
1. The good was imported into the territory of a NAFTA country in an unassembled or disassembled form but was classified as an assembled good, pursuant to H.S. General Rule of Interpretation 2(a), or
  2. The good incorporated one or more non-originating materials, provided for as parts under the H.S., which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided.
- NOTE: This criterion does not apply to Chapters 61 through 63 of H.S. (Reference: Article 401(d))**
- E Certain automatic data processing goods and their parts, specified in Annex 308.1, that do not originate in the territory are considered originating upon importation into the territory of a NAFTA country from the territory of another NAFTA country when the most-favored-nation tariff rate of the good conforms to the rate established in Annex 308.1 and is common to all NAFTA countries. (Reference: Annex 308.1)
- F The good is an originating agricultural good under preference criterion A, B, or C above and is not subject to a quantitative restriction in the importing NAFTA country because it is a "qualifying good" as defined in Annex 703.2, Section A or B (please specify). A good listed in Appendix 703.2B.7 is also exempt from quantitative restrictions and is eligible for NAFTA preferential tariff treatment if it meets the definition of "qualifying good" in Section A of Annex 703.2. **NOTE 1: This criterion does not apply to goods that wholly originate in Canada or the United States and are imported into either country. NOTE 2: A tariff rate quota is not a quantitative restriction.**
- FIELD 8: For each good described in Field #5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- FIELD 9: For each good described in field #5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated over a period of time, further identify the beginning and ending dates (MM/DD/YYYY) of that period. (Reference: Article 402.1, 402.5)
- FIELD 10: Identify the name of the country ("MX" or "US" for agricultural and textile goods exported to Canada; "US" or "CA" for all goods exported to Mexico; or "CA" or "MX" for all goods exported to the United States) to which the preferential rate of CBP duty applies, as set out in Annex 302.2, in accordance with the Marking Rules or in each party's schedule of tariff elimination.  
For all other originating goods exported to Canada, indicate appropriately "MX" or "US" if the goods originate in that NAFTA country, within the meaning of the NAFTA Rules of Origin Regulations, and any subsequent processing in the other NAFTA country does not increase the transaction value of the goods by more than seven percent; otherwise indicate "JNT" for joint production. (Reference: Annex 302.2)
- FIELD 11: This field must be completed, signed, and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed, and dated by the producer. The date must be the date the Certificate was completed and signed.

# Detailed explanation of NAFTA rules

**Exporters and Producers should review the official instructions issued with the NAFTA Certificate of Origin.**

The following information supplements those instructions.



## 1 Exporter's Name and Address

Provide Company full legal name, address (including country and ZIP code) and Tax ID number.

- Do not leave this field blank.

## 2 Blanket Period

Blanket period should be filled in with "From" and "To" dates.

- Date sequence is day/month/year
- Blanket period must not exceed 12 months
- "From" date can be prior to the date the certificate is signed in Field 11.

## 3 Producer's Name and Address

Provide Company full legal name, address (including country and code) and Tax ID number.

- If your Company is the Producer and Exporter of the products, this field can be completed with "SAME AS FIELD 1"
- If your Company is the Exporter and has sourced products from multiple sources, this field can be completed with "AVAILABLE TO CUSTOMS UPON REQUEST"
- Do not leave this field blank.

## 4 Importer's Name and Address (Field 4)

This field can be completed with the Customer's address; however, for maximum flexibility in the use of the NAFTA Certificate, indicate "VARIOUS".

- If Customer's (Importer's) address is completed, this field must be completed with the Importer's Tax ID number as well.
- Do not leave this field blank.

## 5 Description of Good(s)

Provide a full description of each good.

- The description should be sufficiently detailed to be able to relate it to the invoice description
- If the part or SKU numbers are used to identify the goods, include description of the goods with the part or SKU number

- If NAFTA is being filed for multiple goods, use Continuation pages to list additional goods. You may use your own format if all the related information is provided - i.e., NAFTA Criteria from Fields 5 through 10.

## 6 HTS Tariff Classification Number

The HTS classification number of each good is to be identified on the NAFTA Certificate or Continuation pages to at least the six-digit level.

- The HTS classification may be prefilled for each good from our records. This classification is being used to report these goods to CBSA (Canada Border Services Agency).
- If you disagree with the prefilled classification, then provide your own classification and add an explanation as to why this classification should be used for the good.
- If you need assistance with the HTS classification of your good, please follow the following links:  
<https://hts.usitc.gov/current>  
<http://cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html>
- Do not leave this field blank.

## 7 NAFTA Preference Criterion

This field should be filled in with "A", "B", "C", "D1", "D2" or "E"

- See **Appendix I** for details
- Do not leave this field blank.

## 8 Producer

For each good, state "YES" in Field 8 if your Company is the Producer of the good. If your Company is not the Producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this certificate was based upon:

- NO1: Your knowledge of whether the good qualifies as an originating good (i.e. meets NAFTA eligibility requirements)
- NO2: Your reliance on the Producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good
- NO3: A completed and signed NAFTA Certificate for the good, voluntarily provided to the Exporter by the Producer.
- If your Company name and address is in Field 3 you cannot use NO1, NO2 or NO3 in this field. If you are not the Producer for one of the goods listed in Field 5, change Field 3 to "AVAILABLE TO CUSTOMS UPON REQUEST."
- Do not leave this field blank.

## 9 Net Cost

- This field can only be completed with "NO" or "NC"
- Do not fill in this field with a dollar amount or cash value
- Where the good is subject to a regional value content (RVC) requirement, indicate "NC". If the RVC is calculated according to the Net Cost method over a period of time, further identify the beginning and ending dates (DD/MM/YY) of that period.
- If the RVC is not calculated according to the Net Cost method indicate "NO."
- Preference Criteria A or C, and Rules of Origin under Preference Criterion B that contain solely a tariff shift **do not** have a Regional Value Content and in these cases "NC" cannot be a valid response for this field.
- Do not leave this field blank.

## 10 Country of Origin

- Identify the name of the country ("MX", "US" or "CA")
- "JNT" - for joint production goods) in which the NAFTA origin goods were manufactured. Joint production is to be indicated only for goods destined for Canada that were processed in the U.S. and Mexico and where subsequent processing in the other NAFTA country increases the transaction value of the goods by more than 7%.
- Provide Country of Origin of the good even if it does not qualify for NAFTA
- Do not leave this field blank.

## 11 Certification Text

Complete ALL information elements, including number of pages (include NAFTA Certificate page and all Continuation pages in the count).

These instructions are provided for your reference only. You may need other reference sources on this subject.

The following links provide information on NAFTA Rules of Origin and other requirements:

[www.livingstonintl.com](http://www.livingstonintl.com)

[www.cbsa-asfc.gc.ca](http://www.cbsa-asfc.gc.ca)

[www.cbp.gov](http://www.cbp.gov)

## Contact Livingston

**Have questions or need help with your shipments?** Contact your account executive, write to us at: [simplify@livingstonintl.com](mailto:simplify@livingstonintl.com) or give us a call at **1-800-837-1063**

# Appendix I:

## NAFTA Preference Criteria Guidelines

### 1. Criterion A: Goods Wholly Obtained or Produced

To use this preference criterion, the product must be 100% originating **from the country where it originates. No manufactured goods can be considered under this criterion.** Proof must be available that absolutely no off-shore material is incorporated into the product.

Criterion A is typically used to certify the origin of:

- Animals
- Vegetables
- Minerals

**Preference Criterion A usually applies to Natural resources, e.g., anything grown, harvested, fished, or mined in any one of the NAFTA countries.**

**Follow the 4 S' rule: the product must be from the space, the sea, the soil or scrap in order to qualify for preference criterion A.**

- Space:** space debris, etc, that fall into the US, Canada or Mexico or are acquired while in-space
- Sea:** Fish, plants, and any good obtained from the continental waters of the US, Canada or Mexico. If in international waters, the vessel's flag must be a US, Canada or Mexico flag.
- Soil:** Trees, fruits, flowers, sand, dirt, minerals, petroleum, gas, etc.
- Scrap:** scrap or waste derived as by-product of a manufacturing process

**Experience has shown that Criterion A is seldom applicable to manufactured goods.**

### 2. Criterion B: Good Meets Specific Rule of Origin

A good that contains non-originating materials will be considered originating if it meets a **specific Rule of Origin.**

Intended to assure that each good certified contains domestic **value added.**

There is a specific Rule of Origin for each and every good in the Harmonized System.

This is the criterion **most commonly applied to manufactured goods.**

### 3. Criterion C: Goods manufactured exclusively with NAFTA originating materials.

If all the materials used to make a good are originating, the good itself is originating.

Requires that **all** materials used to produce a good can be **proven** to originate by meeting the appropriate Rule(s) of Origin

A Certificate of Origin for each material is necessary to document proof.

#### 4. Criterion D: When Tariff Shift Cannot Occur

Some goods may be certified under a particular rule **without** meeting a Tariff Shift.

There are only two conditions under which this may occur:

- D1 - Products imported in an unassembled or disassembled form which are classified under the same tariff provision as the assembled good **and the good qualifies as NAFTA originating following the rule of origin applicable for the assembled good.**  
Example: a disassembled bicycle is entered into the US, the good is classified as a complete/assembled bicycle, then the ROO for the complete/assemble bicycle must be met in order to consider the good as NAFTA originating.
- D2 - When parts for a good are classified under the same heading as the good itself. The good **must be named** in the heading (e.g., Brakes and parts thereof).

#### 5. Criterion E: Certain Automatic Data Processing Goods and their Parts

Certain automatic data processing goods and their parts, specified in Annex 308.1, that do not originate in the territory are considered originating upon importation into the territory of a NAFTA country from the territory of another NAFTA country when the Most-Favoured-Nation tariff rate of the good conforms to the rate established in Annex 308.1 and is common to all NAFTA countries.

#### 6. Criterion F: Good is an Originating Agricultural Good

The good is an originating agricultural good under Preference Criteria A, B or C and is not subject to a quantitative restriction in the importing NAFTA country because it is a “qualifying good” as defined in Annex 703.2, Section A or B (please specify).

A good listed in Appendix 703.2.B.7 is also exempt from quantitative restrictions and is eligible for NAFTA preferential tariff treatment if it meets the definition of “qualifying good” in Section A of Annex 703.2.

**NOTE 1:** This criterion does not apply to goods that wholly originate in Canada or the United States and are imported into either country.

**NOTE 2:** A tariff rate quota is not a quantitative restriction.

# Do my goods qualify for NAFTA?

## 1. Do you know the background of the good:

- Who produced it or where it grew or was taken from the ground;
- Were the components or ingredients manufactured or grown?

If the answer is “no,” do not complete a NAFTA Certificate!

## 2a. Was your good last worked on in Canada, Mexico or the United States (other than minor processing such as repackaging, dilution, cleaning, etc.), or was it produced overseas?

If the good was produced overseas and simply passed through North America, do not complete a NAFTA Certificate!

Indicate “Not Eligible” and state the COO of the good.

## 2b. If your good qualifies for NAFTA, but was sent overseas temporarily:

- Did your good leave Customs control?
- Was anything done to it other than unloading, reloading or preservation?

If “yes” to either of these questions, do not complete a NAFTA Certificate!

## 3. If you are not the Producer of the good:

- Do you have supporting documents from the actual Producer?

If the answer is “no” do not complete a NAFTA Certificate! Request supporting documents from the Producer.

## 4. If you are the Producer of the good:

- Do you have the tariff classification of your good?

If yes, check rules of origin and complete a NAFTA Certificate of Origin if your products qualify for NAFTA. If your goods do not qualify for NAFTA, indicate Non Originating and include the country of origin of the good. If you require a copy of the “Rules of Origin”, please contact your Livingston representative or log on to the following link.

<http://www.usitc.gov/publications/docs/tata/hts/bychapter/1301gn.pdf#page=27>

<http://www.international.gc.ca/trade-agreements-accords-commerciaux/agr-acc/nafta-alena/ann-401-03.aspx?lang=eng>

## 5. Have you recently changed your source and re-classified the good?

If you have changed the source, request supporting documents from your supplier; if changing classification, qualify your good before completing the NAFTA Certificate.

## 6. If you are not sure about the classification of the good; please visit the following links, based on the ultimate destination of your good.

CBP – U.S. Customs Border Protection: <http://www.usitc.gov/tata/hts/bychapter/index.htm>

CBSA – Canada Border Services Agency: <http://cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html>

## 7. If your goods qualify for NAFTA, complete the attached request and send it back to your Livingston representative as soon as possible, but no later than the Due Date listed on the first page.

Note: If you are completing a NAFTA Certificate for more than one good, then complete only for the NAFTA-qualifying products.

The goods that “do not qualify” for NAFTA can be reported on a separate sheet.



