



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) and legal tax identification number of the exporter. Legal tax identification 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 (blanket period), "**FROM**" is the date upon which the 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 tariff treatment is claimed based on this Certificate must occur between these dates.

Field 3: State the full legal name, address (including country) 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 the 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 Customs 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) 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 D) 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 6A (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.**

A. The good is wholly obtained or produced entirely in the territory of one or more of the NAFTA countries. This is limited to products grown or harvested from the soil or sea or goods taken from space of a NAFTA country. Waste, scrap and used goods derived from production or collected in the territory of a NAFTA country would qualify under this criteria. Merely purchasing the good in a NAFTA country does not qualify as "wholly obtained or produced".



B. This criterion applies to goods produced in a NAFTA country that contains material or components (materials) imported into a NAFTA country or whose origin can not be determined. In order to apply criterion B, it is necessary to consult the NAFTA rules of Annex 401 of the agreement to determine if the specific requirements of the rules are met. Generally there are three types of conditions specified in these rules.

1. Specific change in tariff classification. In order to apply this rule it is necessary to know the classification of the imported, non-NAFTA materials and the classification of your finished good.
2. A specific change in tariff classification and a value added content amount specified in the rule Regional Value Content (RVC).
3. Just a value added content requirement (RVC) as specified in the rule.

NOTE: *Circumstances will most often require this criterion be used in the automotive industry.*

C. The good produced entirely in the territory of one or more of the NAFTA countries, exclusively from originating materials. This means **all** materials have been certified by the producers as originating under one of the NAFTA rules and you can prove it.

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 in the applicable rule. 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.
2. The good incorporated one or more non-originating materials provided for as parts under the Harmonized Tariff Schedule, which would not undergo a change in classification because the heading provided for both the good and its part, and was not further subdivided into subheadings or subheading provided for both the good and its part and was not further subdivided.

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 (DD/MM/YR) of that period. (*Reference: Articles 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 customs duty applies, asset out in Annex 302.2 in accordance with the Marking Rules or in each Party’s schedule of tariff elimination.



TI Automotive

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 Annex 302.2 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.

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.

Field 12: This field is on the Certificate of Origin attachment sheet only.

The cost of non-originating traced material used to produce the part or good must be shown. If the value is zero (\$), please show “None” or “0”. If your parts or goods are for service/aftermarket use only, you should show “N/R” in this field.

Traced material is any item listed in the NAFTA Annex 403.1 or 403.2 that has been imported from a non-NAFTA country or you are unable to **prove** that it has **not** been imported (either by you or by one of your suppliers) and used to produce the part or good.