



**NORTH AMERICAN FREE TRADE AGREEMENT (NAFTA)  
ORIGIN VERIFICATION QUESTIONNAIRE**

**TARIFF CHANGE**

**Disponible en Français  
Disponible en Español**

# NAFTA ORIGIN VERIFICATION QUESTIONNAIRE

## TARIFF CHANGE

### GENERAL INFORMATION

#### Purpose

The purpose of this questionnaire is to request that you provide the Canada Border Services Agency (hereinafter referred to as "the CBSA"), with the information that you used to determine your eligibility for the *North American Free Trade Agreement* (hereinafter referred to as "the NAFTA"). This information is required to conduct a verification of origin of specified goods imported into Canada, pursuant to Article 506(1) of the NAFTA, for which a claim for preferential tariff treatment was made on the basis that the goods originate in the NAFTA territory as a result of meeting a rule of origin under paragraph 4(2)(a) of the *NAFTA Rules of Origin Regulations* (hereinafter referred to as "the Regulations"), requiring only a tariff classification change for each non-originating material or component used in the production of the goods.

**Note 1:** This questionnaire must be completed and returned by the date specified in the covering letter accompanying the questionnaire. Where the CBSA does not receive the completed questionnaire within the specified time period, it may, subject to paragraphs 16 through 18 of Article VI of the *Uniform Regulations for the Interpretation, Application and Administration of Chapters Three (National Treatment and Market Access for Goods) and Five (Customs Procedures) of the NAFTA*, deny preferential tariff treatment to the goods that are the subject of the verification of origin.

**Note 2:** This questionnaire will, pursuant to Article VI (31)(a) of the *Uniform Regulations for the Interpretation, Application and Administration of Chapters Three (National Treatment and Market Access for Goods) and Five (Customs Procedures) of the NAFTA*, in addition to verifying the origin of the goods, also be used to verify the applicable rate of customs duty applied to an originating good in accordance with the rules set out in Annex 302.2 of the NAFTA.

The CBSA may further verify the origin of the goods and/or determine the accuracy of any or all of the information provided in the completed questionnaire by sending a subsequent verification questionnaire or verification letter, and/or conducting a verification visit in accordance with Article 506(1)(b) of the NAFTA.

Where materials used in the production of a good are obtained from suppliers in respect of which the exporter/producer claims that such materials are originating, it is incumbent upon that exporter/producer to substantiate the basis on which that claim was made. The exporter/producer may substantiate such a claim on the basis of a written representation from the supplier of the material that the materials qualify as originating in respect of which the exporter/producer may be reasonably entitled to rely. As part of the overall verification process, the supplier of those materials may be requested to complete a verification questionnaire and/or be the subject of a verification visit by the CBSA.

A failure to maintain records relating to the origin of the goods that are the subject of the verification for five years after the date on which the Certificate of Origin was signed, or a denial of access to such records may, pursuant to Article V(4) of the *Uniform Regulations for the Interpretation, Application and Administration of Chapters Three (National Treatment and Market Access for Goods) and Five (Customs Procedures) of the NAFTA*, result in a denial of preferential tariff treatment to the goods.

#### Questionnaire

This questionnaire is divided into two sections:

**Section A**, entitled **Tariff Change**, is required to be completed in all cases where exported goods are claimed to originate in the territory of the NAFTA countries as a result of meeting a rule of origin under paragraph 4(2)(a) of the Regulations, requiring a tariff classification change for each non-originating material or component used in the production of the goods.

**Section B**, entitled **De Minimis Calculation**, is required to be completed by the exporter/producer of the goods only where preferential tariff treatment was claimed on the basis that the goods qualify as originating goods pursuant to section 5 (*De Minimis* provision) of the Regulations.

#### Additional Information

For additional information and/or clarification regarding the completion of this questionnaire, please contact the CBSA official identified in the covering letter accompanying the questionnaire.

#### Confidentiality

The Canada Border Services (CBSA), shall in accordance with Article 507 of the NAFTA and section 107 of the *Customs Act*, protect the confidentiality of all business information submitted and shall not, with the exception of the United States Bureau of Customs and Border Protection (CBP) of the United States, disclose such information to a third party without prior approval from your company. Pursuant to the *Memorandum of Understanding Regarding the Exchange of NAFTA Related Information*, the CBSA will share the results of this verification with the CBP.

#### DEFINITIONS

The following definitions contained in this questionnaire are intended for reference purposes only. In the event of any inconsistency with the definitions set out in section 2 or any section of the Regulations, the definitions and/or section set out in those Regulations shall take precedence.

**"accumulation"** means production of materials incorporated into the good by the material(s) producer(s) in the territory shall be considered to have been performed by the exporter or producer of the good in accordance with Section 14 of the Regulations.

**"applicable change in tariff classification"** means, with respect to a non-originating material used in the production of a good, a change in tariff classification specified in a rule set out in Schedule I of the Regulations for the tariff provision under which the good is classified.

"**non-originating material**" means a material that does not qualify as originating under the Regulations.

"**originating material**" means a material that qualifies as originating under the Regulations.

"**territory**" means, with respect to

- (a) Canada, the territory to which its customs laws apply, including any areas beyond the territorial seas of Canada within which, in accordance with international law and its domestic law, Canada may exercise rights with respect to the seabed and subsoil and their natural resources,
- (b) Mexico,
  - (i) the states of the Federation and the Federal District,
  - (ii) the islands, including the reefs and keys, in adjacent seas,
  - (iii) the islands of Guadalupe and Revillagigedo situated in the Pacific Ocean,
  - (iv) the continental shelf and the submarine shelf of such islands, keys and reefs,
  - (v) the waters of the territorial seas, in accordance with international law, and its interior maritime waters,
  - (vi) the space located above the national territory, in accordance with international law, and
  - (vii) any areas beyond the territorial seas of Mexico within which, in accordance with international law, including the *United Nations Convention on the Law of the Sea*, and its domestic law, Mexico may exercise rights with respect to the seabed and subsoil and their natural resources, and
- (c) the United States,
  - (i) the customs territory of the United States, which includes the 50 states, the District of Columbia and Puerto Rico,
  - (ii) the foreign trade zones located in the United States and Puerto Rico, and
  - (iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources.

## INSTRUCTIONS ON THE COMPLETION OF THE QUESTIONNAIRE

### SECTION A — TARIFF CHANGE

All non-originating materials which are used in the production of the goods being exported to Canada should be listed in descending order of importance. Materials purchased from manufacturers or suppliers in the territory are not necessarily originating materials (materials claimed to be originating must qualify as originating under the Regulations). Any written representations obtained from suppliers of materials that a material qualifies as an originating material must be kept on file for purposes of verification. Materials which are obtained within the territory whose origin is unknown, are to be included in the "**Non-Originating Materials and Materials of Unknown Origin**" list and prefixed with a "U".

#### General Information

The top part of the form is to be used to identify the producer and to describe the good produced. Complete the top part of the form (name of producer, address, telephone number, facsimile number, name of good produced, tariff classification and a detailed description of the good produced). The tariff classification section should contain the tariff classification (to the 6th digit or 8th digit level, as required by the applicable rule of origin) of the good produced.

#### Tariff Classification of Non-Originating Materials and Materials of Unknown Origin

Identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Schedule I of the Regulations that references eight digits, identify the tariff classification of the material to eight digits in accordance with the HS tariff classification system.

#### Description of Non-Originating Materials and Materials of Unknown Origin and Supplier Names and Addresses

List and describe all non-originating materials and materials of unknown origin in descending order of importance and their respective supplier names and addresses. The description should correspond with the description on the import entry. The more detailed the description, the easier it is for the CBSA to identify the materials. List all suppliers when there is more than one supplier for a particular material.

#### Change in Tariff Classification Satisfied

Indicate in the corresponding box whether or not the appropriate tariff classification change has been satisfied.

#### Description of Originating Materials and Supplier Names and Addresses

List and describe all originating materials in descending order of importance and their respective supplier names and addresses. List all suppliers when there is more than one supplier for a particular material.

**Note:** The information requested in this questionnaire may be received by the CBSA in any other suitable format. All information provided should be certified. For example, a bill of materials indicating the origin of materials, tariff classification, whether or not a change in tariff classification has been satisfied and their respective supplier names and addresses will be acceptable to the CBSA instead of reproducing the information in the questionnaire.

#### Description of Production Process

Describe the production process of the goods indicating the location (country) of each step in the process and the sequence of production. For each time that the goods crossed the U.S. — Mexico border indicate its customs value as defined in section 2 of the Regulations at that stage in its production. If available, provide a copy of the U.S. or Mexican customs document showing the value and tariff classification.

#### Product Literature

Include any product brochures and promotional literature that is available for the product(s) under review.

#### Advance Rulings

Indicate whether an advance ruling in accordance with Article VII of the Customs Procedures Regulations has been issued with respect to the goods produced.

#### Fungible Goods and/or Fungible Materials

Indicate whether the goods and/or materials meet the definition of fungible goods and/or materials. If so, indicate the Inventory Management Method used.

#### Accumulation

For purposes of determining whether goods are originating where an exporter/producer of a good chooses to accumulate the production of one or more producers in the territory of one or more of the NAFTA countries, in accordance with section 14 of the Regulations, list the names and addresses of all other producers in respect to which accumulation is claimed.

#### Certification

This questionnaire must be completed, signed and dated by the exporter or producer of the goods or by the supplier of a material used in the production of the goods, as the case may be.

## SECTION B — *DE MINIMIS* CALCULATION

### Definitions

The following definitions contained in this questionnaire are intended for reference purposes only. In the event of any inconsistency with the definitions set out in section 2 or any section of the Regulations, the definitions and/or section set out in those Regulations shall take precedence.

**"adjusted to an F.O.B. basis"** means with respect to a good, adjusted by

(a) deducting

- (i) the costs of transporting the good after it is shipped from the point of direct shipment,
- (ii) the costs of unloading, loading, handling and insurance that are associated with that transportation, and
- (iii) the cost of packing materials and containers,

where those costs are included in the transaction value of the good, and

(b) adding

- (i) the costs of transporting the good from the place of production to the point of direct shipment,
- (ii) the costs of loading, unloading, handling and insurance that are associated with that transportation, and
- (iii) the costs of loading the good for shipment at the point of direct shipment,

where those costs are not included in the transaction value of the good.

**"De Minimis"** refers to a good that is considered to originate in the territory of a NAFTA country where the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries is not more than seven per cent (7%), or in the case of a good of heading No. 24.02 (cigars, cheroots, cigarillos, cigarettes of tobacco or tobacco substitutes), nine per cent (9%),

- (a) of the transaction value of the good determined in accordance with Schedule II of the Regulations with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or
- (b) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III of the Regulations or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule, provided that,
- (c) the good satisfies all other applicable requirements of the Regulations.

A good of any of Chapters 50 to 63, that does not originate in the territory of a NAFTA country because certain fibres or yarns that are used in the production of the component of the good that determines the tariff classification of the good do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries, shall be considered to originate in the territory of a NAFTA country if

- (a) the total weight of all those fibres or yarns is not more than seven per cent (7%) of the total weight of that component; and
- (b) the good meets all other applicable requirements of the Regulations.

**"location of the producer"** means,

- (a) where the warehouse or other receiving station at which a producer receives materials for use by the producer in the production of a good is located within a radius of 75 kilometres (46.60 miles) from the place at which the producer produces the good, the location of that warehouse or other receiving station, and
- (b) in any other case, the place at which the producer produces the good in which a material is to be used.

**"value of a material"**, except as otherwise provided for non-originating materials used in the production of a light-duty automotive good or a heavy-duty automotive good, and except in the case of indirect materials, intermediate materials, packing materials and containers and self-produced packaging materials and containers, shall be

- (a) where the material is imported by the producer of the good into the territory of the NAFTA country in which the good is produced, the customs value of the material with respect to that importation, or
- (b) where the material is acquired by the producer of the good from another person located in the territory of the NAFTA country in which the good is produced
  - (I) the transaction value, determined in accordance with subsection 2(1) of Schedule VIII of the Regulations, with respect to the transaction in which the producer acquired the material, or
  - (II) the value determined in accordance with sections 6 through 11 of Schedule VIII of the Regulations, where, with respect to the transaction in which the producer acquired the material there is no transaction value under subsection 2(2) of that Schedule or the transaction value is unacceptable under subsection 2(3) of that Schedule,

and shall include the following costs if they are not included under (a) or (b):

- (c) the costs of freight, of insurance and packing and all other costs incurred in transporting the material to the location of the producer,
- (d) duties and taxes paid or payable with respect to the material in the territory of one or more of the NAFTA countries, other than duties and taxes that are waived, refunded, refundable or otherwise recoverable, including credit against duty or tax paid or payable,
- (e) customs brokerage fees, including the cost of in-house customs brokerage services, incurred with respect to the material in the territory of one or more of the NAFTA countries,
- (f) the cost of waste and spoilage resulting from the use of the material in the production of the good, minus the value of reusable scrap or by-product.

**Note:** For further information on the value of a material, refer to section 7 of the Regulations.

All non-originating materials which are used in the production of the good and that do not undergo an applicable charge in tariff classification as a result of production occurring entirely in the territory of the NAFTA countries shall be listed in this section. All materials for which the origin is unknown, however, must be considered to be non-originating.

**Note 1:** The *De minimis* provision does not apply to:

- (a) a non-originating material of Chapter 4 of the Harmonized System (hereinafter referred to as "HS") or any of tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39 that is used in the production of a good of Chapter 4 of the HS;
- (b) a non-originating material of Chapter 4 of the HS or of any of tariff item Nos. 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39 that is used in the production of a good of any of tariff item Nos. 1901.10.31, 1901.20.11, 1901.20.12, 1901.20.21, 1901.20.22, 1901.90.31, 1901.90.32, 1901.90.33, 1901.90.34 and 1901.90.39, heading No. 21.05 and tariff item Nos. 2106.90.31, 2106.90.32, 2106.90.33, 2106.90.34, 2106.90.35, 2106.90.36, 2106.90.94, 2106.90.95, 2202.90.41, 2202.90.42, 2202.90.43, 2202.90.49, 2309.90.31, 2309.90.32, 2309.90.33, 2309.90.35 and 2309.90.36;
- (c) a non-originating material of any of heading No. 08.05 and subheading Nos. 2009.11 through 2009.30 that is used in the production of a good of any of subheading Nos. 2009.11 through 2009.30 and tariff item Nos. 2106.90.91 and 2202.90.31;
- (d) a non-originating material of Chapter 9 of the HS that is used in the production of a good of tariff item No. 2101.10.11;
- (e) a non-originating material of Chapter 15 of the HS that is used in the production of a good of any of heading Nos. 15.01 through 15.08, 15.12, 15.14 and 15.15;
- (f) a non-originating material of heading No. 17.01 of the HS that is used in the production of a good of any of heading Nos. 17.01 through 17.03;
- (g) a non-originating material of Chapter 17 of the HS or heading No. 18.05 that is used in the production of a good of subheading No. 1806.10;
- (h) a non-originating material of any of heading Nos. 22.03 through 22.08 that is used in the production of a good of any of heading Nos. 22.07 through 22.08;
- (i) a non-originating material that is used in the production of a good of any of tariff item No. 7321.11.19, subheading Nos. 8415.10, 8415.81 through 8415.83, 8418.10 through 8418.21, 8418.29 through 8418.40, 8421.12, 8422.11, 8450.11 through 8450.20 and 8451.21 through 8451.29, and tariff item Nos. 8479.89.91 and 8516.60.20;
- (j) a printed circuit assembly that is a non-originating material used in the production of a good, where the applicable change in tariff classification for the good places restrictions on the use of that non-originating material, such as prohibiting, or limiting the quantity of, that non-originating material;
- (k) a non-originating material that is a single juice ingredient of heading No. 20.09 that is used in the production of a good of any of subheading No. 2009.90 and tariff item Nos. 2106.90.92 and 2202.90.32;
- (l) a non-originating material that is used in the production of a good of any of Chapters 1 through 27 of the HS, unless the non-originating material is of a different subheading than the good for which origin is being determined under Section 5 of the Regulation; or
- (m) a non-originating material that is used in the production of a good of any of Chapters 50 through 63 of the HS.

#### **General Information**

The top part of this form is to be used to identify the exporter/producer and to describe the good produced. Complete the general information section of the form (name of producer, address, telephone number, facsimile number, name of good produced, detailed description of the good and the tariff classification of the good (to the 6th or 8th digit level, as applicable)).

#### **Non-Originating Materials That Do Not Undergo an Applicable Change in Tariff Classification**

List all non-originating materials, as outlined in section A, and their values which are used in the production of the good that do not undergo an applicable change in tariff classification as a result of production. All materials for which the origin is unknown must be considered to be non-originating and be included in this section if they do not undergo an applicable change in tariff classification.

**Note:** All currency figures expressed in the *De Minimis* Calculation Form should be stated consistently either in Canadian dollars, American dollars or Mexican pesos. Please identify the currency used to complete the *De Minimis* Calculation Form.

#### **Certification**

This questionnaire must be completed, signed and dated by the exporter or producer of the goods or by the supplier of a material used in the production of the goods, as the case may be.



ORIGIN VERIFICATION QUESTIONNAIRE SECTION A — TARIFF CHANGE

PLEASE PRINT CLEARLY

Name of Producer	Telephone No. (     )
Address	Facsimile No. (     )
Good Produced	Tariff Classification

Description

Non-Originating Materials and Materials of Unknown Origin

Tariff Classification	Description	Supplier Name and Address	Change in Tariff Classification Satisfied
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

**ORIGIN VERIFICATION QUESTIONNAIRE  
SECTION A — TARIFF CHANGE**

**PROTECTED (when completed) C**

Description of Originating Materials	Supplier Name and Address
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.

Sequence of Production	Description of Production Process	Country of Production



ORIGIN VERIFICATION QUESTIONNAIRE SECTION A — TARIFF CHANGE

Product Literature

Please include product brochures and promotional literature for product(s) under review

Advance Rulings

Has an advance ruling in accordance with Article VII of the Customs Procedures Regulations been issued with respect to the goods produced? [ ] Yes [ ] No

Fungible Goods and/or Fungible Materials

Do any of the goods produced meet the definition of fungible goods? [ ] Yes [ ] No

Do any of the materials incorporated in the goods produced meet the definition of fungible materials. [ ] Yes [ ] No

If so, indicate the Inventory Management Method used.

Accumulation

Have you accumulated the production of one or more other producers? [ ] Yes [ ] No

If yes, on a separate page, list the name and addresses of these other producers, and if not already detailed, please provide the tariff classification, the description of materials imported by the other producers and whether the applicable change in tariff classification has been met.

Use copies of this page if necessary.

CERTIFICATION

I certify that the information provided in response to this questionnaire is true and accurate and I assume the responsibility of proving such representations. I agree to maintain, and present upon request, all records and documentation necessary to support the representations made in response to this questionnaire.

Table with 3 rows and 3 columns for signature, name, date, company, title, telephone, and facsimile.

