

Instructions for Certificate of Origin completion:

Field #1 – This field may be left blank or you may input Nasco. Nasco’s tax identification number is 06-11654854.

Field #2 – The Blanket Period is the length of time the certificate covers shipments you make to Nasco. Leaving this field blank indicates the certificate applies solely to one specific shipment and a new certificate must be completed for each shipment. You may use a Blanket Period for up to 365 days. For example, a Blanket Period of 365 days beginning January 1, 2006 would end on December 31, 2006 and a new certificate must be completed on annually.

Field #3 – If your company is the sole producer of the product(s), please input your company’s name, complete address, and tax identification number. If you are not the sole producer please list each producer and their complete address and tax identification number. If you have multiple producers, you may attach a sheet with those producers listed. If you choose not to reveal your source(s) simply input “available to customs upon request.”

Field #4 – If your company is **NOT** the sole producer please enter your information in this field.

Field #5 – Please list all the products that Nasco purchases from your company, including description and part number if applicable.

Field #6 – Please provide a HS tariff classification number for each product. These numbers can be located at <http://www.usitc.gov/tata/hts/bychapter/index.htm> and must be at least 6 digits long.

If the raw materials of your product or the finished goods DOES NOT qualify for NAFTA (country of origin is US, Canada, or Mexico) or for CAFTA/DR (country of origin is US, Dominican Republic, or a Central American country) you may omit filling in Field #7 and Field #9. If the raw materials of your product or finished goods DO qualify for NAFTA (country of origin is US, Canada, or Mexico) or for CAFTA/DR (country of origin is US, Dominican Republic, or a Central American country), YOU MUST COMPLETE ALL REMAINING FIELDS.

Field #7 – Please provide a preference criterion code (A, B, C, D, E, or F) for each product. Definitions are included on Addendum 1.

Field #8 – If your company is the sole producer of the product(s), please input “YES.” If it is not, please input “NO1,” “NO2,” or “NO3”:

- NO1 – Your certification is based on your own personal knowledge that the products qualify as originating goods.
- NO2 – Your certification is based on the fact that the producer has provided you with a letter or affidavit.
- NO3 – Your certification is based on the fact that the producer has provided you with a Certificate of Origin.

Field #9 – **Do not enter the cost of the product.** See Addendum 2 if there is non-NAFTA or non-CAFTA/DR material in your product for instructions on calculating the Regional Value Content (RVC).

- If you used a Preference Criteria of **A** or **C** input “**NO**” in this field.
- If you used a Preference Criteria of **B** and:
 - If there is foreign material in your product, you calculated the RVC by using the **Transaction Value formula**, and the outcome was 60% or more enter “**NO**.”
 - If there is foreign material in your product, you calculated the RVC by using the **Net Cost formula**, and the outcome was 50% or more enter “**NC**.”

Field #10 – Please provide the country in which your product(s) was produced.

Field #11 – **Please complete all fields in this section completely and SIGN the document**

- Reminder: Please keep a copy of this document on file. It will make it easier for you to meet this requirement each year if you retain this information. A copy can be made and submitted with date changes for the next request if there are no other changes (deletions/additions) to your product.

Addendum 1

Preference Criteria

Code “A”:

Preference Criterion “A” covers exported products in their **raw form** such as Florida oranges, Maine lobsters, Pennsylvania ores, Maryland tobacco, or products mainly agricultural in nature. It is generally reserved for products that have come directly from the **earth, air, or waters** (products harvested, mined, or fished) of a North American country for NAFTA or the US, Dominican Republic, or Central American country for CAFTA/DR. This applies to goods wholly obtained from or produced entirely in the United States, Canada, or Mexico for NAFTA OR the United States, Dominican Republic, or a Central American Country for CAFTA/DR. For a good to qualify under this criterion it must contain **no** non-North American parts or materials anywhere in the production process for NAFTA or **no** non-US, Dominican Republic, or Central American parts or materials anywhere in the production process for CAFTA/DR.

Code “B”:

This applies to a good that originates in the United States, Canada, or Mexico for NAFTA OR in the United States, Dominican Republic, or a Central American country for CAFTA/DR, but contains an acceptable quantity of foreign material not originating in a country for NAFTA or CAFTA/DR. Any foreign material must undergo a change in tariff classification. Certain HS tariff classifications are also governed by a Regional Value Content (RVC) to further demonstrate origin status. Instruction for calculating RVC is on the following Addendum page.

Code “C”:

This specifies that the good be produced entirely in the US, Canada, or Mexico for NAFTA OR entirely in the US, Dominican Republic, or a Central American Country for CAFTA/DR exclusively from originating materials. While Code “A” generally applies to “raw” materials, this code allows for separate items that are incorporated into a good to qualify on their own as originating material.

Code “D”:

This is very restrictive and refers to goods classified under two limited circumstances of the HS tariff. The first, “D1,” covers a good that was imported into the NAFTA or CAFTA/DR territory in a disassembled or unassembled state, which was classified as an assembled good. The second, “D2,” covers the situation where both a good and its parts are specified in the tariff heading, without further subdivision, or where the good and its parts are specifically described in a subheading. (This NEVER applies to apparel and other textiles, chapters 61-63.) It is HIGHLY recommended to not use “D1” or “D2” without legal counsel and advice or a ruling from customs.

Code “E”:

This refers specifically to certain automatic data processing goods and their parts, i.e. automatic data processing machines, digital processing units, input or output units, storage units, parts of computers, and computer power supplies.

Code “F”:

This refers to certain agricultural goods. It does not apply to goods that wholly originate in Canada or the United States and are imported into either country.

Addendum 2

Regional Value Content (Field #9: Net Cost)

If you use Preference Criteria B indicating some of the raw materials are not from the United States, Canada, or Mexico for NAFTA or from the US, Dominican Republic, or a Central American country for CAFTA/DR – **use** one of these formulations to determine if the item can be classified US, Canada, or Mexico to qualify for NAFTA or the item can be classified US, Dominican Republic, or a Central American country for CAFTA/DR.

In limited cases, if there is foreign material in a product, NAFTA and CAFTA/DR require a specified amount of “Regional Value Content” in order for a good to obtain NAFTA or CAFTA/DR tariff preference.

There are two methods for calculating RVC: Transaction Value Formula or Net Cost Formula.

These methods involve subtracting the value of non-originating materials in a good to arrive at its percentage of North American content. Transaction Value generally means the price actually paid or payable for a good. Net Cost method removes sales promotion, marketing, after-sales service costs, royalties, shipping and packing costs, and some interest costs from the equation.

Transaction Value Formula:

$$\frac{TV-VNM}{TV} \times 100 = RVC$$

TV — Transaction Value of good (price to customer)

VNM — Value of non-originating materials used by the producer in the production of the good

RVC — Regional Value Content, expressed as a percentage*

*In most cases the minimum required level of RVC is 60% for this formula.

If the RVC is 60% or more, “NO” may be entered in Field 9: Net Cost.

If the RVC is less than 60%, the good does not qualify under NAFTA or CAFTA/DR and results in a change to your Country of Origin.

Net Cost Formula:

$$\frac{NC-VNM}{NC} \times 100 = RVC$$

NC — Net Cost of a good (standard cost of product minus packing and transportation)

VNM — Value of non-originating materials used by the producer in the production of the good

RVC — Regional Value Content, expressed as a percentage**

**In most cases the minimum required level of RVC is 50% for this formula.

If the RVC is 50% or more, “NC” may be entered in Field 9: Net Cost.

If the RVC is less than 50%, the good does not qualify under NAFTA or CAFTA/DR and results in a change your Country of Origin.

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

OMB No. 1651-0098
Exp. 02-28-2009
See back of form for Paper-
work Reduction Act Notice.

**NORTH AMERICAN FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN**

19 CFR 181.11, 181.22

Please print or type

| | | | | | |
|------------------------------|---|-------------------------------|----------------|----------------|-----------------------------|
| 1. EXPORTER NAME AND ADDRESS | 2. BLANKET PERIOD | | | | |
| | FROM | | | | |
| | TO | | | | |
| TAX IDENTIFICATION NUMBER: | | | | | |
| 3. PRODUCER NAME AND ADDRESS | 4. IMPORTER NAME AND ADDRESS | | | | |
| TAX IDENTIFICATION NUMBER: | 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 (Print or Type) | 11d. TITLE | | |
| 11e. DATE (MM/DD/YYYY) | 11f. TELEPHONE NUMBER | (Voice) | (Facsimile) |

PAPERWORK REDUCTION ACT NOTICE: This information is needed to carry out the terms of the North American Free Trade Agreement (NAFTA). NAFTA requires that, upon request, an importer must provide CBP with proof of the exporters written certification of the origin of the goods. The certification is essential to substantiate compliance with the rules of origin under the Agreement. You are required to give us this information to obtain a benefit.

The estimated average burden associated with this collection of information is 15 minutes per respondent or recordkeeper depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to U.S. Customs and Border Protection, Information Services Branch, Washington, DC 20229, and to the Office of Management and Budget, Paperwork Reduction Project (1651-0098), Washington DC 20503.

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 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) 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) 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.

**NORTH AMERICAN FREE TRADE AGREEMENT
CERTIFICATE OF ORIGIN CONTINUATION SHEET**

19 CFR 181.11, 181.22

| 5. DESCRIPTION OF GOOD(S) | 6. HS TARIFF CLASSIFICATION NUMBER | 7. PREFERENCE CRITERION | 8. PRODUCER | 9. NET COST | 10. COUNTRY OF ORIGIN |
|------------------------------|---|-------------------------------|----------------|----------------|-----------------------------|
| | | | | | |