

- detailed description of the goods, including name by which each item is known, all related specifications and symbols under which the product is sold in the country of exportation, and marks and numbers on the packages;
- quantities in weights and measurements;
- price of each item in the currency sold;
- other charges itemized by name such as freight, insurance, brokerage etc.;
- all discounts, rebates, drawbacks etc. separately itemized;
- country of origin;
- appropriate eight-digit Harmonized System classification tariff number;
- merchandise and quantities contained in each individual package. Packing list in English may be attached.

Additional special certificates and invoice requirements for specific products are described in various sections of the U.S. Customs Regulations. A bill of lading must also accompany all shipments to the United States.

CANADA/U.S. FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN

Under the Free Trade Agreement (FTA) between Canada and the United States, by the year 1998, all tariffs on trade between the two countries will be eliminated.

In order to define those goods entitled to duty free treatment, a set of rules has been incorporated into the Agreement. These rules are known as the Rules of Origin and form an integral part of the FTA.

DECLARATION OF ORIGIN

To ensure that only those goods which qualify under the Rules of Origin receive the benefits of the Agreement, a Certificate of origin (form B151) is required. The data to be supplied on the certificate is common for shipments in both directions. (See exhibits 11 and 11A at the end of PART I.)

It is the sole responsibility of the exporter to determine the origin of the goods being exported and to provide a valid certificate to that effect. If the exporter chooses not to do so, all the applicable duties on the goods will have

to be paid. Exporters who certify goods eligible for FTA treatment must keep all certification related documents for a period of six years.

Blanket certificates can be submitted for multiple shipments of the same goods to the same importer. The validity period of a blanket certificate in the United States is six months.

Certification of shipments under \$1,200 in value can be done on the pertaining signed (authorized signature) commercial invoice. This certification attests that the goods comply with origin requirements and that further processing or assembly has not taken place in a third country, subsequent to processing or assembly in Canada.

EXPORTING TO MEXICO

The following basic documents are required for exporting to Mexico:

1. Commercial Invoice
2. Packing List
3. Bill of Lading
4. Special Certificates (depending on the product)
5. Import Permits (when required)

COMMERCIAL INVOICE

All export shipments to Mexico must be accompanied by a commercial invoice, including gifts, samples etc. The invoice must be in Spanish or it must have a translation attached. The relative data (i.e. weight, measurement etc.) must be measured in metric terms. The original commercial invoice and all copies must be manually signed indicating the name and position of the signing person.

The invoice must contain the following minimum information:

- place and date of issuance;
- complete name and address of the importer;
- complete name and address of the exporter;
- a detailed description of the goods including all relevant data (i.e. brand, serial number etc.);
- FOB unit and total value of each item;
- name and position of the signing officer.