

CERTIFICATE OF ORIGIN

Certificates of origin are used by customs officials to determine the country in which goods were manufactured. This will affect the rate of duty that applies. In Mexico, duties on goods from some countries of the Far East exceed 300 percent.

Canadian exports to Mexico are rarely affected by country of origin rules, because the Mexican regulations state that compliance with the North American Free Trade Agreement (NAFTA) marking rules is sufficient to demonstrate country of origin. For practical purposes, this can be satisfied with a NAFTA certificate of origin. This is a uniform document established by all three countries, and can be completed in the language of the importer or the exporter. Its purpose is to demonstrate that the goods satisfy NAFTA rules of origin, and is used if preferential treatment under NAFTA is being claimed.

To support a certificate of origin, full records of the sources of inputs must be kept for five years. Mexican customs officials may want to see these documents to verify the status of a shipment. These records should be comprehensive, and include the final purchase price of the goods being exported, as well as the cost of all materials used in producing them.

If a NAFTA certificate of origin is not possible, then a general certificate of origin should be included if there is any chance that the goods may be subject to countervailing action or high tariff rates. NAFTA certificates of origin, and instructions, can be obtained from Revenue Canada.

SPECIAL CERTIFICATES

The exporter should determine at least three months in advance if the goods to be shipped are subject to special import requirements. If so, it will be necessary to work with the agent or importer to obtain the necessary permits or certificates. Special certificates fall into a number of main categories that are not strictly export-related, since they are required for all products sold in Mexico, whether imported or domestic. But since the requirement, in most cases, must be met at the border, they should be regarded as an export requirement.