

**NAFTA VERIFICATION OF ORIGIN QUESTIONNAIRE:** It is the official format in english language that the authority sends to the whole TLCAN's region by means of witch it is formalized one of the procedures the Origin Verification, of agreement to the response and correct filling the above mentioned questionnaire, decides if the imported goods are originals and there is proceeding the preferential duty treatment.



General Administration of Large Taxpayers  
Central Administration of Foreign Trade Audit  
Official letter No.: 900-10-00-00-00-2012- XXXX

## NAFTA VERIFICATION OF ORIGIN QUESTIONNAIRE

This questionnaire is sent to you pursuant to Article 506(1)(a) of the North American Free Trade Agreement (NAFTA). The questionnaire will be used in determining if the goods classified under subheading, **1** of the Harmonized Commodity Description and Coding System (HS) which were imported by **2** under NAFTA preferential duty treatment during the period from **3** to **4**, period subject to verification, originate in the NAFTA territory.

Complete **one** questionnaire and provide the information and documentation required in the following sections for each Certificate of Origin you issued during the period subject to verification. If additional space or duplicates of this questionnaire are needed for your response, please attach copies of this form and/or additional pages as needed, specifying the corresponding section and/or question, and sign at the bottom of each page.

All information collected pursuant to this questionnaire is protected under NAFTA Article 507. For more details about this verification of origin, please refer to official letter No. 900-10-00-00-00-2012- **4**. If necessary, additional information may be requested at a later time.

This questionnaire must be completed, signed and dated by an individual who can certify as to the accuracy of the information provided. Pursuant to Rules 47 and 48 of Mexico's NAFTA Regulations, failure to provide the information and documentation required in this questionnaire may result in the denial of preferential tariff treatment under NAFTA.

Check below the box corresponding to your situation:

Exporter of the imported goods <b>5</b> <input type="checkbox"/>	Exporter and producer of the imported goods <b>6</b> <input type="checkbox"/>	Producer of the imported goods <b>7</b> <input type="checkbox"/>	Producer of materials used to produce the imported goods <b>8</b> <input type="checkbox"/>
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**NOTE:** If you are the exporter or both the exporter and producer of the imported goods, the phrase "goods subject to verification" hereafter refers to the goods imported into Mexico during the period subject to verification. If you are the producer of the imported goods, "goods subject to verification" refers to the goods you produced. If you are the producer of materials used to produce the imported goods, "goods subject to verification" refers to the materials you produced.

**IMPORTANT:** If you are the exporter of the goods subject to verification and you relied upon Certificates of Origin or written representations (e.g. affidavits, writs, etc.) from the producer of said goods to issue your Certificates of Origin, complete only sections III and IV below. Otherwise, complete all sections.

### SECTION I BILL OF MATERIALS

**9** Provide for each good subject to verification a bill of materials showing at least the information indicated below. You can use an Excel spreadsheet showing all the information required in this section.

GOOD SUBJECT TO VERIFICATION		MATERIALS								
Description and invoice number	HS classification	Description of the material	HS classification of the material	Quantity	Unit cost	Originating status	Basis of originating status	Country of origin	Intermediate material	Contact data of the producer/supplier

**Description and invoice number:** list and briefly describe each good subject to verification and state the number of the invoice covering the sale of said good to the importer.

**HS classification:** identify the HS number of each good subject to verification to six digits (subheading).

**Description of the material:** list and describe all the materials used to produce the corresponding good subject to verification. If the materials were imported, the description should correspond with the description in the entry summary form. The more detailed the description, the easier it is to identify the material.

**HS classification of the material:** identify the HS number of each material to six digits. If the specific rule of origin applicable to the good subject to verification references eight digits, identify the HS number of the corresponding materials to eight digits.

**Quantity:** state the quantity of each material specifying the measurement unit.

**Unit cost:** state the unit price of each material in USD.

**Originating status of the material:** state "ORIGINATING" if the material qualifies as originating under the rules of origin set out in Chapter Four of NAFTA. State "NON-ORIGINATING" if the material does not qualify as originating under the rules of origin set out in Chapter Four of NAFTA, or if its origin is unknown.

**Basis of originating status of the material:** describe the type of information (e.g. Certificate of Origin, affidavit, etc.) which was relied upon to determine the originating status of each material.

**Country of origin:** indicate the country of origin of each material in accordance with the rules of origin set out in Chapter Four of NAFTA.

**Intermediate material:** means a material that is self-produced and used in the production of the final good. State "YES" if the material qualifies as an intermediate material. Otherwise, state "NO".

**Contact data of the producer/supplier:** indicate name, address, phone and fax number, email and Tax Identification Number of the producer or supplier of each material.

### SECTION II ADDITIONAL QUESTIONS

- Was the *De Minimis* provision used to determine whether the goods subject to verification were originating? (NAFTA Article 405) Yes  No 
  - If yes, provide the **percentage** of non-originating materials used to produce the goods subject to verification that do not undergo an applicable tariff classification change: **10** %
  - Provide records showing the value of both the originating and non-originating materials used to produce the goods subject to verification.
- Do any of the goods subject to verification meet the definition of fungible goods? (NAFTA Article 406) Yes  No

**1** Importer's name

**2** Subheading

**3** Period of review

**4** Official letter's number

Documents. If there was base on the knowledge of the goods:  
1,2,3,5,6,8,10,12 y 13; If it was base on the Certificate of Origin:  
**5** 1,2,3,5,6,8,13,14.

Documents for delivering (Seccion III):  
1,2,3,4,5,6,7,8,9,10,11,12, 13 y 15  
**6**

Documents for delivering (Section III):  
1,2,4,7,9,10,11,12,13,15  
**7**

Documents for delivering (Section III):  
1,2,4,7,9,10,11,12,13,15  
**8**

To complete in agreement to the supposition and to annex the needed documentation in the III section of the same questionnaire  
**9**

Documents. If there was base on the knowledge of the goods:  
1,2,3,5,6,8,10,12 y 13; If it was base on the Certificate of Origin:  
**10** 1,2,3,5,6,8,13,14

► If yes, check below the inventory management method used:

LIFO  FIFO  Average  Specific Identification  **11**

3. Do any of the materials used to produce the goods subject to verification meet the definition of fungible materials? (NAFTA Article 406) Yes  No
- If yes, attach a list of the materials which qualify as originating fungible materials under the provisions of NAFTA Article 406(a), and check below the inventory management method used:

LIFO  FIFO  Average  Specific Identification  **12**

4. If a Regional Value Content (RVC) was used in ascertaining whether the goods subject to verification originate, check below the method used in accordance with NAFTA Article 402: **13**

Transaction Value:  Net Cost:

- What was the estimate qualifying percentage for RVC? % **14**
- If you checked Transaction Value, provide records showing the transaction value of the corresponding goods subject to verification **15**
- If you checked Net Cost, provide a cost allocation analysis for each corresponding good subject to verification. **16**

5. If applicable, was the RVC calculated using accumulation (NAFTA Article 404)? Yes  No

► If yes, provide the contact information of each producer or supplier. **17**

6. Were the goods subject to verification sold to a related person (NAFTA Article 415)? Yes  No

### SECTION III 5 SUPPORTING DOCUMENTATION

► If you produced the imported goods or materials used to produce the imported goods, provide the information and documentation indicated in subsections 1, 2, 4, 7, 9, 10, 11, 12, 13 and 15 below.

► If you only exported the imported goods and you relied upon your knowledge of the goods subject to verification to issue your Certificates of Origin, provide the information and documentation indicated in subsections 1, 2, 3, 5, 6, 8, 10, 12 and 13 below.

► If you only exported the imported goods and you relied upon Certificates of Origin or written representations from the producer of said goods to issue your Certificates of Origin, provide the information and documentation indicated in subsections 1, 2, 3, 5, 6, 8, 13 and 14 below.

- Legible copy of the Certificate of Origin covering the goods subject to verification you issued during the period subject to verification.
- Legible copy of the invoices covering the sales of the goods subject to verification including proof of payment and bill of lading, and Excel database of said invoices indicating unit price, total amount, quantity, item ID, item name and HS number of each good.
- Legible copy of the invoices covering the purchase of the goods subject to verification to your producer/supplier including proof of payment and bill of lading, and Excel database of said invoices indicating unit price, total amount, quantity, item ID, item name, HS number and country of origin of each good.
- Legible copy of the invoices covering the purchase of the materials used to produce the goods subject to verification and/or the invoices covering the manufacturing service carried out by a third party, including proof of payment, and journal entry corresponding to each purchase.
- Contact data of the producers/suppliers of the goods subject to verification (name, address, Tax Identification Number, phone number and email).
- Legible copy of your inventory management records for the goods subject to verification.
- Legible copy of your inventory management records for the materials used to produce the goods subject to verification.
- If any of the goods subject to verification were imported, copy of the corresponding entry summary forms.
- If any of the materials were imported, copy of the corresponding entry summary forms.
- Detailed description of the production process indicating the location (country) of each step in the production process.
- Any documents proving that the materials were effectively used to produce the goods subject to verification (such as batch process records).
- Definition of the rules of origin you applied to consider the goods subject to verification as originating goods (NAFTA Article 401 and Annex 401). If the applicable rules of origin contain specific requirements other than changes in tariff classification or RVC, provide supporting documentation proving the compliance with such requirements.
- If an advance ruling was issued with respect to the goods subject to verification or the materials used to produce them, legible copy of such advance ruling.
- Legible copy of the Certificates of Origin or written representations issued by the producer of the goods subject to verification.
- If applicable, legible copy of the corresponding Certificates of Origin or written representations from the producers of the originating materials.

### SECTION IV CERTIFICATION

I certify under oath that all the information provided in relation to this questionnaire is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or relevant omissions made on or in connection with this document.

Name (print or type)		Company (print or type)	
Title (print or type)		Date (DD/MM/YR)	
Phone number & email		Authorized signature	

**18**

**11**  
In case the previous response be YES, to mention the used inventory management method

**12**  
In case the previous response be YES, to mention the used inventory management method

**13**  
To indicate which was the method used to determine the regional value content

**14**  
Regional value content percentage

**15**  
In case of having filled the Transaction Value, to provide the records that show above mentioned value

**16**  
If there was refilled the field that corresponds to net cost, to provide the cost allocation analysis

**17**  
If there was calculated the VCR by the accumulation method, to provide the information of the products

**18**  
Information of the one who answered the NAFTA Verification of Origin Questionnaire