

Instructions for Completing the Certificate of Origin

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. If more space is needed, please use additional pages.

- Field 1:** State the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number of the exporter. The legal tax identification number is: in Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency (CBSA); in Costa Rica, it is the legal identification number for legal persons or the identification number or the passport number for physical persons. State whether the exporter receives benefits of the Free Zone Regime of Costa Rica.
- Field 2:** Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Costa Rica for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3:** If one producer, state the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number as defined in Field 1, of said producer. If more than one producer is included on the Certificate, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, e-mail addresses and legal tax identification numbers, cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE TO CUSTOMS UPON REQUEST". State whether the producer(s) receives benefits of the Free Zone Regime of Costa Rica. 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 city and country), telephone number, fax number, e-mail address and legal tax identification number of the importer as defined in Field 1.
- Field 5:** Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as, the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.
- Field 6:** For each good described in Field 5, identify the HS tariff classification to six digits.
- Field 7:** For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter IV and Annex IV.1. 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 both of the Parties, as referred to in Article IV.15. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". (Reference: Articles IV.1(a) and IV.15).
- B** The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex IV.1 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 IV. (Reference: Article IV.1(b)).
- C** The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly obtained or produced entirely", as set out in Article IV.15. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article IV.1(a) through (d). (Reference: Article IV.1(c)).
- D** The goods are produced entirely in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex IV.1 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 IV.1(d). This criterion is limited to the following circumstance: the good incorporated one or more non-originating materials which could not undergo a change in tariff classification because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings.

NOTE: This criterion does not apply to Chapters 39 or 50 through 63 of the HS. (Reference: Article IV.1(d)).

- 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 or "TV" if the RVC is calculated according to the transaction value method. If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YYYY) of that period. (Reference: Articles IV.2.1).
- Field 10:** If in determining the origin of the good one of the procedures set forth in Articles IV.3, IV.4 or IV.5 of the Agreement, was used, indicate:
ACC: Accumulation.
DMI: De minimis.
FGM: Fungible goods and materials.
- Field 11:** This Field may be used when there is some observation relating to this Certificate, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance.
- Zone 12:** 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.