



## Memorandum D11-4-35

Ottawa, November 18, 2020

### The Determination of When Goods are Entitled to the Benefit of the United States Tariff or Mexico Tariff under CUSMA

#### In Brief

This new memorandum describes the determination of when goods are entitled to benefit from the United States Tariff or the Mexico Tariff under the Canada-United States-Mexico Agreement (CUSMA).

This memorandum contains a link to the [CUSMA Tariff Preference Regulations](#) that are used to determine whether goods imported from a Canada-United States-Mexico Agreement (CUSMA) country are entitled to the benefit of a preferential tariff treatment under the CUSMA.

#### Legislation

[CUSMA Tariff Preference Regulations](#)

[CUSMA Rules of Origin Regulations](#)

[Imports of Certain Textile and Apparel Goods from Mexico or the United States Customs Duty Remission Order](#)

#### Guidelines and General Information

1. There are two CUSMA tariff treatments: the United States Tariff (UST) and the Mexico Tariff (MXT).
2. Importers will use tariff treatment 10 for UST and 11 for MXT on accounting documents.

##### Tariff Treatment Determination

3. In order to determine which preferential tariff treatment should be applied to eligible goods imported from a CUSMA country, two levels of origin determinations must be made. First, the goods must be originating in accordance with the *CUSMA Rules of Origin Regulations*. Once it is established that the goods originate, a determination must also be made as to whether UST or MXT is applicable as provided for in the *CUSMA Tariff Preference Regulations*.

##### Textile and Apparel Goods

4. For further information on how to obtain the benefits of the preferential rates of customs duty accorded under the CUSMA using the Tariff Preference Level (TPL) mechanism, refer to Memorandum D11-4-22, Tariff Preference Levels and the *Imports of Certain Textile and Apparel Goods from Mexico or the United States Customs Duty Remission Order*.

##### Additional Information

5. For more information, call the Border Information Service (BIS) at **1-800-461-9999** (accessible within Canada and the United States). If calling outside Canada and the United States, call 204-983-3500 or 506-636-5064. Long distance charges will apply. Our automated telephone service provides general information in English and French on CBSA programs, services and initiatives through recorded scripts. Live agents are also available to assist you from 6 am to 10 pm (eastern daylight time), 7 days a week. TTY is also available within Canada: **1-866-335-3237**. Alternatively, you may send your enquiries to the following address: [contact@cbsa.gc.ca](mailto:contact@cbsa.gc.ca).

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>CUSMA Tariff Preference Regulations</i></a> <a href="#"><i>CUSMA Rules of Origin Regulations</i></a> <a href="#"><i>Imports of Certain Textile and Apparel Goods from Mexico or the United States Customs Duty Remission Order</i></a>
<b>Other References</b>	<a href="#"><u>D11-4-22</u></a>
<b>Superseded Memorandum D</b>	N/A