



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 contact the [CBSA Border Information Service](#) (BIS):
Calls within Canada & the United States (toll free): **1-800-461-9999**
Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

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| Superseded Memorandum D | N/A |