



USDA Foreign Agricultural Service

GAIN Report

Global Agriculture Information Network

Template Version 2.09

Voluntary Report - public distribution

Date: 10/21/2008

GAIN Report Number: GT8015

Guatemala

FAIRS Subject Report

CAFTA-DR Certificate of Origin

2008

Approved by:

Robert Hoff, Agricultural Counselor
U.S. Embassy

Prepared by:

Karla Tay, Agricultural Specialist

Report Highlights:

CAFTA-DR requires complying with rules of origin. This compliance must be clearly stated when filling in required information on the Certificate of Origin. Guatemala, as of October 2008, is requesting full compliance on origin identification in order to apply preferential tariffs. This report provides guidelines on how to fill in required information on the Certificate of Origin.

Includes PSD Changes: No
Includes Trade Matrix: No
Annual Report
Guatemala City [GT1]
[GT]

When the CAFTA-DR was negotiated, no particular format for the Certificate of Origin was specified. Yet, compliance with the rules of origin must be clearly demonstrated on the Certificate of Origin. The Guatemala Customs Authority (SAT) in the first two years of CAFTA-DR implementation, decided on a flexible policy in relation to providing background information to prove that an article imported into Guatemala, from any CAFTA-DR country, was CAFTA-DR origin. As of October 2008, however, SAT began implementing a strict policy in relation to CAFTA-DR origin information. To simplify the understanding of the required information that needs to be presented in the Certificate of Origin, the proposed form and an explanation on how to fill in the information follows.

The following model of Certificate complies with the SAT requirement and again, provides a model that both Guatemalan importers as well as CAFTA-DR exporting countries can use in order to request the CAFTA-DR preferential tariff. This model is just a suggestion, it is not mandatory and, therefore, importers, exporters, or producers can design their own Certificate as long as they include the minimum requirements established in Article 4.16.2 of the CAFTA-DR. If this model is used to request the CAFTA-DR preferential tariff, it must be completely filled out by either the importer, exporter, or producer and it must be legible. The importer will be responsible for presenting this Certificate to SAT so SAT officials can apply the preferential tariff of an imported good or product. The Certificate will not be considered valid if it has exed-out material, amendments, or writing in between lines.

Field 1: Please write down the *complete name, address (including the country) and tax identification number of the exporter*. The tax identification number will be:

Costa Rica: Number corresponding to the exporter's civil I.D.
El Salvador: Number of Tax I.D. (N.I.T)
Guatemala: Number of Tax I.D. (N.I.T.)
Honduras: Number of National Registry I.D. (R.T.N.)
Nicaragua: Number of Unique Registry I.D. (R.U.C.)
DR: Number of National Registry I.C. (R.N.C.) or Personal I.D.

Field 2: Please fill in this field if the Certificate covers several shipment of identical goods, as described in Field 5, which are imported in the CAFTA-DR countries within a period no longer than 12 months (maximum validity). "From" is the date from which the Certificate will apply to the good covered under the Certificate (can be prior to the date in which the Certificate is signed). "To" is the expiration date for the period covered under the Certificate. *The importation of any good to be covered by this Certificate must take place within the stated dates in this field.*

Field 3: If there is only one *producer*, clearly write down the complete name, address (including country) and tax identification number, as detailed on Field 1. If *more than one producer* is named, state "SEVERAL" and attach the list of producers, including name, address (including country) and Tax I.D. number, making reference to the good or goods described in Field 5. If you wish to keep this information as CONFIDENTIAL, please state "AVAILABLE UPON REQUEST OF COMPETENT AUTHORITY". If the producer and the exporter are the same person, fill in the field writing "SAME". If the producer is unknown, state "UNKNOWN".

Field 4: Please state the complete name, address (including country) and the name of *Tax I.D. of the importer*, as defined in Field 1.

Field 5: Please provide a *complete description of each good*. The description should be sufficiently detailed so that it corresponds to the merchandise description of the invoice and to the description in the *Harmonized System (HS)*. If the Certificate covers just one shipment of a product, include the number of the commercial invoice. If the number of the commercial invoice is unknown, provide another unique number of reference, such as the shipment order number, purchase order number, or any other number that can help to identify the merchandise.

Field 6: For each good described in Field 5, please identify the corresponding *6-digit tariff classification of the Harmonized System (HS)*. If the product is subject to a specific rule of origin which requires 8-digit or 10-digit, identify it up to this level of detail, using the tariff classification of the Harmonized System (HS) of the importing country.

Field 7: For each good described in Field 5, please clearly indicate the *criteria (A, B1, B2 or C) that are applicable*, followed by the coding described by the note of this field according to the preferential regime that is being requested. The rules of origin can be found in Chapter 4, the Annex 4.1 (Rules of Origin) of the Agreement or in Appendix 3.3.6. In order to request CAFTA-DR preferential tariff rate, each good must comply with one of the following criteria:

Criteria for preferential tariff:

- A: The merchandise is originated totally in the territory of one or more of the CAFTA-DR countries.
- B: The merchandise is entirely produced in one or more of the CAFTA-DR countries:
 - B(1): Each of the non-originated materials used in the production of the good undergoes a transformation which allows the product to comply with the tariff classification.
 - B(2): The good meets requirements as CAFTA-DR origin according to the other applicable requirements of Chapter 4 of the Agreement.
- C: The good is produced entirely in a CAFTA-DR country, from CAFTA-DR original raw material.

Note: For each criterion under the preferential regime, please add the following codes:

CAFTA: If the preferential tariff is requested under CAFTA

CA-RD: If the preferential tariff is requested under regime Central America – Dominican Republic.

Field 8: For each piece of merchandise described in Field 5, for which the preferential tariff regime is B(2) of Field 7, please describe the *method used to determine the origin*, accordingly:

- VCR: Value of Regional Content, followed by (1), (2), or (3):
 - (1) Reduction Method
 - (2) Increasing Method
 - (3) Net Value
- ACU: Accumulation
- DM: De Minims
- MF: Tangible merchandise
- JM: Group of merchandise

Field 9: For each piece of merchandise described in Field 5, please write *"YES if you are the producer of the good. If you are not the producer of the good, please write "NO" followed by (1) or (2), depending upon the following assumptions:*

- (1) Classified accordingly to a Certificate issued by the exporter or producer;
- (2) Knowledge by the importer or exporter that the merchandise qualifies as original.

Note: Assumption (2) does not exempt one from the obligation to demonstrate that the merchandise qualifies as original.

Field 10: This field must be used to declare any other information relevant to prove that the merchandise or products are original, for example: the route for transportation, previous resolutions, invoices provided by a third country, or if it is the products subject to a tariff-rate-quota (quota), among others. For products under the preferential regime CA-RD described in Field 7, the exporter or importer must clearly declare if the good was produced within Duty Free areas or under other tax or special customs regimes.

Field 11: This field must be filled, signed, and dated by the issuer of the Certificate (importer, exporter, or producer). The date must be that on which the Certificate has been filled out and signed. If annex pages are used, they must also be signed by the importer, exporter, or producer.

The next web link contains SAT's suggested Certificate of Origin pdf format:

<http://www.mineco.gob.gt/Presentacion/ExplorarDirectorio.aspx?titulo=TituloAdministracionComercioExterior&subtitulo=Tratados+de+Libre+Comercio&llaveExploracion=Tratados+de+Libre+Comercio>

Central America-Dominican Republic-United States Free Trade Agreement

Tratado de Libre Comercio entre República Dominicana-Centroamérica-Estados Unidos de América

SAMPLE CERTIFICATION
(Instrucciones en reversa)MODELO DE CERTIFICACIÓN
(Instrucciones al reverso)

1 Exporter's name, address and tax identification number: Nombre, dirección y número de registro fiscal del exportador:		2 Entry period: Periodo que cubre: From: D M Y-A To: D M Y-A De: A		
3 Producer's name, address and tax identification number: (If known) (Si es conocido) Nombre, dirección y número de registro fiscal del productor:		4 Importer's name, address and tax identification number: Nombre, dirección y número de registro fiscal del importador:		
5 Description of good(s) - Descripción de la(s) mercancía(s)	6 HS tariff classification Clasificación arancelaria	7 Preferential tariff treatment criteria Criterio para trato arancelario preferencial	8 Other criteria Otros criterios	9 Producer Productor
10 Remarks - Observaciones:				
<p>11 Under oath I certify that:</p> <p>- The information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</p> <p>- I agree to maintain, and present upon request, documentation necessary to support this certification, and to inform, in writing, all persons to whom the certification was given of any changes that would affect the accuracy or validity of this Certification.</p> <p>- The goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the Central America-Dominican Republic - United States Free Trade Agreement, and that there has been no further processing or any other operation outside the territories of the Parties, other than unloading, reloading, or any other operation necessary to preserve the good in good condition or to transport the good to the territory of a Party.</p> <p>This Certification consists of _____ pages, including all attachments Esta Certificación se compone de _____ hojas incluyendo todos sus anexos.</p> <p>Declaro bajo juramento que:</p> <p>- La información contenida en este documento es verdadera y exacta y me hago responsable de comprobar lo aquí certificado. Estoy consciente que soy responsable por cualquier declaración falsa u omisión material hecha en o relacionada con el presente documento.</p> <p>- Me comprometo a conservar y presentar, en caso de ser requerido, los documentos necesarios que respalden el contenido de la presente certificación, así como a notificar por escrito a todas las personas a quienes se ha entregado la presente certificación, de cualquier cambio que pudiera afectar la exactitud o validez del mismo.</p> <p>- Las mercancías son originarias del territorio de una o más Partes y cumplen con todos los requisitos de origen que les son aplicables conforme al Tratado de Libre Comercio entre Centroamérica, República Dominicana y Estados Unidos, y que no han sido objeto de procesamiento ulterior o de cualquier otra operación fuera de los territorios de las Partes, excepto la descarga, recarga o cualquier otra operación necesaria para mantener la mercancía en buena condición o para transportarla a territorio de una Parte.</p>				
Authorized Signature - Firma autorizada		Company - Empresa		
Name - Nombre		Title - Cargo		
Date - Fecha	D	M	Y - A	Telephone - Teléfono
				Fax

Central American Caribbean Republics-United States Free Trade Agreement		Tratado de Libre Comercio República Dominicana-Caribe Occidental- Estados Unidos de América		
Page number		Hoja número		
1. Title of certificate (in the two official languages)	2. Description of product or commodity	3. Country of origin (indicate country of origin and processing)	4. Date of issue (month and year)	5. Expiry date (month and year)
<p>6. Remarks - Observaciones</p>				
<p>7. Declaration (in English)</p> <p>I, the undersigned, declare that the information contained in this document is true and correct and I assume the responsibility for certifying such information. I understand that I am liable for any false statements provided on this document and I will be subject to the provisions of the law.</p> <p>I agree to maintain the validity of the document and to inform in writing all persons to whom the certificate has been issued of any changes that may affect the accuracy of the information contained in the certificate.</p> <p>This document is subject to the terms and conditions of the agreement between the Central American Caribbean Republics and the United States Free Trade Agreement, and I understand that I am liable for any false statements provided on this document and I will be subject to the provisions of the law.</p> <p>The undersigned is a resident of the United States of America.</p> <p>This Certificate is valid for the purpose of certifying the origin of the product and for the purpose of certifying the origin of the product.</p>		<p>DECLARACIÓN (en español)</p> <p>Yo, el abajo firmante, declaro que la información contenida en este documento es verdadera y exacta y me hago responsable de certificar la información. Entiendo que soy responsable por cualquier declaración falsa o errónea contenida en este documento.</p> <p>Me comprometo a mantener la validez del documento y a informar por escrito a todas las personas a quienes se ha entregado la presente certificación, de cualquier cambio que pueda afectar la exactitud de la información contenida en el mismo.</p> <p>Este documento está sujeto a los términos y condiciones del acuerdo entre las Repúblicas del Caribe Occidental y los Estados Unidos de América, y entiendo que soy responsable por cualquier declaración falsa o errónea contenida en este documento y que estaré sujeto a las disposiciones de la ley.</p> <p>El abajo firmante es un residente de los Estados Unidos de América.</p> <p>Esta Certificación es válida para el propósito de certificar el origen del producto y para el propósito de certificar el origen del producto.</p>		
<p>8. Signature (in English)</p> <p>Signature: _____</p>		<p>9. Signature (in Spanish)</p> <p>Signature: _____</p>		
<p>10. Name (in English)</p> <p>Name: _____</p>		<p>11. Name (in Spanish)</p> <p>Name: _____</p>		
<p>12. Date of issue (month and year)</p> <p>Date: _____</p>	<p>13. Date of issue (month and year)</p> <p>Date: _____</p>	<p>14. Date of issue (month and year)</p> <p>Date: _____</p>	<p>15. Date of issue (month and year)</p> <p>Date: _____</p>	<p>16. Date of issue (month and year)</p> <p>Date: _____</p>