

## NAFTA vs. USMCA

Shipments that transit for customs clearance on after July  $1^{\rm st},2020$  are eligible for the USMCA agreement.

	NAFTA	USMCA
Certifier	Exporter and producer.	Importer, exporter and producer.
Proof of Origin	NAFTA Certificate of Origin.	USMCA Certification of Origin. • Set of 9 mandatory data elements on a commercial invoice or as a separate stand-alone document. • In Mexico's case, this requirement only applies to shipments worth more than US\$1,000.
De Minimis	Canada ≤CAD\$20 exempt from duty and taxes. Mexico ≤USD\$50 exempt from duty and taxes. >USD\$50 16% rate fee. > US\$1,000 20% rate fee. United States ≤USD\$800 exempt from duty and taxes.	Canada ≤CAD\$40 subject to taxes. ≤CAD\$150 subject to customs duties & taxes. Mexico ≤USD\$50 exempt from duties and taxes. Shipments worth between: US\$50 to US\$117 subject to 17% rate fee <sup>1</sup> . US\$117 to US\$1,000 subject to 19% rate fee <sup>2</sup> . >US\$1,000 subject to 20% rate fee <sup>3</sup> . United States ≤USD\$800 (no change).
Courier Low Value Shipment	Canada: ≤CAD\$2,500 Mexico: ≤USD\$1,000 United States: ≤USD\$2,500	Canada: ≤ CAD\$3,300 Mexico: ≤ USD\$1,000 United States: ≤ USD\$2,500
Automotive Industry-Content and Components	No requirements specified.	<ul> <li>Zero customs duties for qualifying goods.</li> <li>75% of auto content and components manufactured in one of the USMCA. countries, and 40-45% of auto content made by workers earning at least \$16 per hour.</li> </ul>

<sup>1</sup>Eligble shipments originating from other countries, will be subject to a 19% rate fee. <sup>2</sup>Eligible shipments originating from any country, including USA and Canada. <sup>3</sup>Eligible shipments originating from any country, including USA and Canada, and will be cleared through an Individual Simplified Entry (including a simplified import entry, in the name of the consignee, not deductible for tax purposes).