



CUSMA COMPLIANCE SERIES



CUSMA Compliance Toolkit

A Practical Guide for Canadian SMB Exporters
navigating tariff eligibility, certification, record-keeping,
and audit readiness.



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About this toolkit

Who this is for

This toolkit was built for Canadian small and medium-sized businesses that export goods to the United States — or are preparing to. You don't need a dedicated trade compliance department to use it. Each section is written for business owners, operations leads, and finance managers who need practical, defensible answers to one question: *are we doing this right?*

What it covers

CUSMA gives Canadian exporters access to preferential — often duty-free — tariff rates in the United States. But those benefits aren't automatic. They depend on correctly classifying your goods, proving they qualify as originating, certifying that origin in writing, and being able to defend every claim if customs asks. This toolkit covers all four.

It is organised into four sections and four appendices:

SECTION 1 — Common compliance mistakes

Walks through the 12 errors Canadian SMB exporters make most often, and the steps to prevent each one.

SECTION 2 — Record-keeping

Explains what records you must keep, for how long, and what's at stake if they're missing when a verification arrives.

SECTION 3 — Advance rulings

Explains how to get written certainty from U.S. or Canadian customs on classification and origin before your goods cross the border.

SECTION 4 — Resources

Points you to the tools, government guidance, and professional support that matter most for an SMB compliance program.

APPENDIX A — HS & HTS Code Selection Checklist

A working form for documenting your product classification, demonstrating reasonable care, and reducing duty and audit risk.

APPENDIX B — Certification of Origin Template + User Guide

A compliant CUSMA certification template and a field-by-field guide to completing it correctly.

A note on naming

This agreement has three names. In Canada it is CUSMA — the Canada-United States-Mexico Agreement. In the United States it is USMCA. In Mexico it is T-MEC. This toolkit uses CUSMA throughout, but resources from U.S. government agencies and some private-sector tools will use USMCA. They refer to the same agreement.

How to use this toolkit

This toolkit is built around the six steps every Canadian SMB exporter needs to complete — in order — to claim CUSMA preferential tariffs correctly. Find where you are in the sequence and go straight to that section.

THE 6-STEP CUSMA COMPLIANCE WORKFLOW

01	Identify the correct HS code	Appendix A	The HS code is the foundation of everything else. Your tariff rate, rule of origin, and certification all flow from getting this right first.
02	Confirm your tariff treatment	Section 4 + Appendix D	Confirm what preferential rate applies under CUSMA. The Canada Tariff Finder is the starting point. Section 4 tells you exactly where to look.
03	Determine if your goods qualify as originating	Section 1 (errors 03–04) + Section 3	The most technically demanding step. If uncertain, Section 3 explains how to get a binding ruling before you ship.
04	Prepare a compliant certification of origin	Appendix B	CUSMA does not require a specific government form, but it does require specific minimum data elements. Appendix B gives you the template and walks you through every field.
05	Ensure your importer claims preference correctly	Section 1 (error 05) + Section 4	Your certification only delivers value if your U.S. customer uses it properly at entry. Section 1 explains where this handoff most commonly breaks down.
06	Maintain records and be ready for verification	Section 2 + Appendix C	This is where most SMBs are underprepared. Section 2 covers what to keep, for how long, and exactly what a CBSA or CBP verification looks like in practice.

CHOOSE YOUR STARTING POINT

I'm new to CUSMA exporting	Start with <u>Appendix A</u> , then <u>Appendix B</u> . Once you've worked through the forms, read <u>Section 1</u> before your first shipment.
I've been exporting but haven't done a compliance review	Start with <u>Section 1</u> . If you recognise your business in more than three mistakes, <u>Section 2</u> will tell you what to fix first.
I'm preparing for a verification or audit	Go directly to <u>Section 2</u> and <u>Appendix C</u> . Then use <u>Section 3</u> to assess whether an advance ruling would reduce your ongoing exposure.



SECTION 1

Common CUSMA compliance mistakes

12 errors Canadian SMB exporters make — and how to prevent each one.

Before diving into obligations and forms, it helps to know where compliance most commonly breaks down. The mistakes in this section aren't edge cases — they're the gaps customs auditors and trade advisors see repeatedly in Canadian SMB export programs. Each one describes the risk in plain language and gives you a prevention step you can act on today.

Note

If you recognise your business in more than three of these, the sections and appendices that follow will tell you exactly what to fix.

01 Treating the Certification of Origin as the whole file

A very common error is keeping only the certification of origin without the supporting records behind it. Under CUSMA/USMCA, the certification is the claim document — the real compliance burden is proving the good qualifies as originating if customs asks later. That usually means bills of materials, tariff classifications, costing records, production records, supplier-origin support, and transit/transshipment documentation. Canadian exporters must retain complete export records for six years after export. U.S. importers claiming USMCA preference generally must keep supporting records for at least five years from importation.

HOW TO PREVENT IT

Build a "CUSMA file" for each SKU, not each shipment. For every product claimed as originating, maintain one master file containing the origin determination, BOM, tariff classification analysis, RVC calculations (if relevant), supplier support, sample certifications, and shipment-level references. Link each shipment back to that SKU file — this makes later verification straightforward.

02 Incomplete or defective origin documentation

Many SMBs still think CUSMA requires a prescribed certificate form like old NAFTA practice. It does not. But that flexibility creates a new problem: companies issue informal statements that are missing required minimum data elements. A valid CUSMA certification can be completed by the exporter, producer, or importer in any format — but it must still contain all required minimum data elements. Missing fields, vague product descriptions, unclear certifier identity, or failure to identify the applicable origin criterion can make the record weak or invalid.

HOW TO PREVENT IT

Use a locked internal template that mirrors the required minimum data elements every time. Do not allow sales staff to improvise origin language on invoices or emails. Assign one person to do a final review before any certification is released to a customer, and maintain version control so you know exactly which certification was issued and when.

03 Issuing certifications without sufficient supplier support

A classic SMB failure is certifying finished goods as originating based on assumptions about domestic sourcing rather than actual evidence from upstream suppliers. This is especially risky where origin depends on non-originating content, tariff shift, or regional value content (RVC). If a supplier changes its source material or cannot back up an origin claim, the exporter's certification may collapse under review. The agreement allows exporter or producer certifications, but the certifier must have a factual basis for the claim.

HOW TO PREVENT IT

Maintain current supplier origin declarations or equivalent supporting statements for all key inputs. Put an annual refresh cycle in place for critical suppliers and a trigger-based refresh when sourcing changes, part numbers change, formulas change, or suppliers are substituted. If a supplier cannot support origin, treat that input as non-originating in your analysis unless you have another defensible basis.

04 Confusing “Made in Canada” with “Originating Under CUSMA”

Canadian SMBs often assume that because a product is manufactured, assembled, or substantially transformed in Canada, it automatically qualifies for CUSMA. That is not the test. Origin depends on the agreement's specific rules of origin, which can require tariff shift, regional value content, or other product-specific rules. A product can be made entirely in Canada and still fail CUSMA origin.

HOW TO PREVENT IT

Make origin determination a formal customs exercise, not a marketing or operations judgment. For each SKU, document the HS classification first, then the applicable product-specific rule of origin, then the analysis showing how the good qualifies. Keep that written analysis on file. "Canadian-made" language is not a substitute for legal origin review.

05 Misunderstanding Importer vs. Exporter vs. Producer Obligations

A recurring mistake is assuming the exporter "owns" the entire CUSMA claim. In practice, the importer usually makes the preferential tariff claim at entry and must have a valid certification in its possession when doing so. The exporter or producer may provide the certification, but that does not remove the importer's obligation to support the claim if customs requests proof. On the U.S. side, the importer must maintain records demonstrating eligibility, and exporters/producers can also have recordkeeping obligations related to certifications they issue.

HOW TO PREVENT IT

Define responsibilities in writing with your U.S. customer or importer of record. Be explicit about who will certify, who retains what records, how long records will be kept, and who must be notified if origin status changes. Train sales and customer service teams that sending a certification is not the end of the compliance process.

06 Poor document retention and disorganized storage

Some SMBs retain records inconsistently, keep them in individual email inboxes, or lose them when staff leave. Others keep paper copies only, without reliable indexing. This becomes a major problem during verifications: a technically valid claim can still fail in practice if the business cannot produce supporting records quickly and coherently. Canadian exporters must generally keep export records in Canada for 6 years after export. U.S. importers claiming USMCA preference are commonly required to keep records for 5 years from importation.

HOW TO PREVENT IT

Centralize all CUSMA records in a shared system with controlled access, naming standards, and written retention rules. At minimum, organize by SKU and year, and store certifications, support files, and shipment references together. Your retention policy should state which records must be kept, by whom, where, and for how long.



07 Failing to update records when sourcing or production changes

A business may conduct a correct origin analysis once and never revisit it — even after a supplier, material, formula, production step, or tariff classification changes. That turns yesterday's valid certification into today's unsupported one. This is especially common in growing SMBs where purchasing changes inputs without informing the person who handles customs paperwork.

HOW TO PREVENT IT

Create a change-control trigger for customs/origin review. Any change in supplier, part composition, production location, tariff classification, Incoterms responsibility, or routing should automatically trigger a CUSMA re-check. Tie this into purchasing and engineering change processes so compliance is not treated as an afterthought.

08 Assuming minor errors never matter

CUSMA does provide that minor errors or discrepancies should not automatically invalidate a certification if they do not create doubts about the claim. But SMBs sometimes overread this and become sloppy. Minor typos may be tolerated; substantive gaps are not. A wrong product description, incorrect certifier basis, missing dates, or unclear coverage period can still create real compliance risk.

HOW TO PREVENT IT

Use a two-step review: first for completeness of all minimum data elements, second for accuracy against the product master and shipment record. Treat "minor discrepancy tolerance" as a customs safety valve, not a drafting standard.

09 Not managing blanket certifications properly

Some exporters use blanket certifications covering a period of time but do not control which SKUs are actually included, whether the period is still valid, or whether the underlying origin analysis remained unchanged during the covered period. This creates exposure when a customer applies a blanket certification to products that were never properly analyzed.

HOW TO PREVENT IT

Maintain a register of all active blanket certifications showing covered products, customer, effective period, certifier, and supporting file location. Review open blanket certifications at least quarterly and immediately after any sourcing or product changes.

10 Ignoring transit and non-alteration records

Where goods move through third countries, importers may need records showing the goods remained eligible and were not altered beyond what is permitted. SMB exporters often do not preserve freight, warehouse, and routing documentation because they believe only the origin certificate matters. In a challenge, missing transit records can undermine an otherwise strong claim.

HOW TO PREVENT IT

Keep shipping documents, bills of lading, warehouse records, and any evidence showing the goods were only unloaded, reloaded, or otherwise handled as permitted while in transit. Make logistics documentation part of the compliance file — not a separate function.

11 Letting Commercial Teams promise CUSMA eligibility before compliance review

Sales teams often tell U.S. customers that goods are "CUSMA-qualified" because the customer expects duty savings. Once that promise is made, pressure builds to issue a certification even if the analysis is incomplete. This is not just a documentation problem — it is a governance problem.

HOW TO PREVENT IT

Require pre-approval before any customer-facing statement that a product qualifies under CUSMA. Standardize customer communications so sales can say "Eligibility is reviewed by our trade compliance process," rather than making instant commitments.

12 No written correction process when a certification turns out to be wrong

CUSMA includes a mechanism around errors and voluntary correction. Many SMBs do not have a protocol for what to do when they discover a certification may be inaccurate. They either ignore it or quietly stop using it, leaving prior shipments exposed.

HOW TO PREVENT IT

Create a written escalation procedure. If origin support becomes doubtful, immediately suspend further certifications for that SKU, investigate the exposure window, and notify affected importers or customers where needed so they can correct their claims. Keep records of the review and corrective action taken.

This document is part of the WTC Toronto CUSMA Compliance Toolkit. It is intended as a practical reference for Canadian SMB exporters and does not constitute legal advice. Consult a licensed customs broker or trade counsel for guidance specific to your products and circumstances.





SECTION 2

Record-keeping

What to keep, for how long, and what happens when records are missing.

CUSMA preferential tariffs and duty relief is not automatic. They are earned shipment by shipment — and retained record by record. When a verification arrives, the compliance question is no longer theoretical. It becomes: can you produce the right documents, for the right products, within days? This section translates Canadian and U.S. record-keeping obligations into plain language for SMB exporters. It covers who must keep what, how long to keep it, where records must be held, and the practical framework that makes a verification manageable rather than damaging.

2. Canadian Record-Keeping Requirements for CUSMA Exporters

2.1 Who is covered

Canadian requirements apply to:

- Exporters who have signed and issued a CUSMA certification of origin (whether for a single shipment or a blanket period)
- Producers who have provided written representations to an exporter, or who have themselves signed a certification
- All exporters of commercial goods generally, regardless of whether FTA treatment is claimed

2.2 The 6-Year Retention Rule

The Exporters’ and Producers’ Records Regulations set the prescribed retention period at six years, applied in two distinct ways:

Clock starts at...	What must be retained for 6 years
Date of exportation	All general export records: purchase, value, payment, and exportation records for commercial goods
Date the FTA certificate/certification was signed	FTA-specific records: origin determination workpapers, producer written representations, BOM/cost data used in the certification
Date of receipt of an advance ruling from a partner-country customs authority	The advance ruling application, supporting submissions, and the ruling decision itself

Important: CBSA’s guidance explicitly states that Canada’s requirement is not less than six years, while the U.S. requirement is not less than five years (measured from importation). This mismatch is the single most common compliance gap for Canadian exporters — five-year retention is not enough.

2.3 What Records must be kept (Canadian Law)

For exporters of commercial goods, Canadian regulations require retention of records relating to:

- Origin, purchase, importation (of inputs), costs, and value of the exported goods
- Payment for the goods
- Exportation of the goods
- The source of materials (including indirect materials) used in production
- The usage to which the commercial goods are put in Canada

For FTA-specific shipments, exporters who are not the producer must also retain the producer’s written representations supporting the origin determination. Producers must retain detailed production records, material purchase and cost records, and any costing methodology documentation.

2.4 Where Records must be kept

Electronic records are acceptable provided:

- The system can produce accessible, readable copies on demand
- Records are tied back to original source documents
- The storage location meets the ‘kept in Canada’ requirement

CBSA export reporting portals (CERS/ACROSS) are not intended to serve as your record-keeping repository. These systems capture export declarations but are not a substitute for the supporting documentation CBSA may request in a verification.

Location rule: Records must be kept in Canada at your place of business or a pre-authorized location. Records kept outside Canada but merely accessed electronically are NOT considered ‘records in Canada’ under CBSA’s rules. Cloud systems hosted on foreign servers do not automatically satisfy this requirement.

2.5 Penalties for Non-Compliance (Canadian)

CBSA can apply Administrative Monetary Penalties (AMPS) where exporters fail to keep prescribed export records. The AMPS contravention listing for failure to keep records for six years following

exportation carries a flat penalty of \$25,000 per audit — in addition to any other consequences from a failed verification, including loss of CUSMA privileges for affected shipments.

3. U.S. Record-Keeping Requirements and why they matter to you

Even though you are a Canadian exporter, U.S. record-keeping rules matter because your U.S. customer — the importer of record — faces penalties and duty liability if they cannot produce records in a CBP verification. Those risks routinely get pushed back to Canadian suppliers through chargebacks, contractual disputes, and lost business relationships.

3.1 The USMCA Baseline (Treaty): 5 years from importation

Canadian requirements apply to:

- Exporters who have signed and issued a CUSMA certification of origin (whether for a single shipment or a blanket period)
- Producers who have provided written representations to an exporter, or who have themselves signed a certification
- All exporters of commercial goods generally, regardless of whether FTA treatment is claimed

Practical implication: A blanket certification may cover 12 months of shipments. The last shipment under that certificate may be imported into the U.S. weeks after the certification expiry date. The U.S. 5-year clock starts then. To be safe under both regimes, retain everything for 7 years after the end of the calendar year containing the last shipment.

3.2 The Clock Mismatch

The critical timing issue for Canadian exporters:

Canadian clock (exporter)	U.S. clock (importer)
Starts on exportation date or certification signing date	Starts on date of importation (which may be days or weeks after export)
Duration: 6 years	Duration: 5 years
Managed by: CBSA Canadian exporter	Managed by: CBP/U.S. importer
Consequence of failure: \$25,000 AMPS + loss of CUSMA privilege	Consequence of failure: Lesser of \$100,000 or 75% of appraised value (willful)

3.3 U.S. Penalties for Missing Records

CBP regulations provide for the following monetary penalties when a person fails to comply with a lawful demand to produce an entry record:

- Negligence: the lesser of \$10,000 or 40% of appraised merchandise value, per release
- Willful: the lesser of \$100,000 or 75% of appraised merchandise value, per release

These are importer-side penalties — but Canadian exporters feel the commercial impact when they cannot support customers during a CBP verification. Losing a U.S. customer’s business because your records could not be produced is a real and documented outcome.

4. The Product-Level Origin File: What to keep and why

The most practical framework for CUSMA record-keeping is the product-level origin file — a single organized folder (physical or digital) for each product or SKU family that you export to the U.S. under CUSMA. When a verification request arrives, this file should be the complete answer to every document request.

SMB example: If you issue a 12-month blanket certification for 'Model X metal brackets,' your origin file should contain: the certification (and any corrected versions), the BOM for Model X, supplier origin declarations for key steel inputs, the PSR/tariff shift rationale, production records showing the brackets are made in Canada, and invoices/BOLs for all shipments under that blanket period.

4.1 Required Document Categories

The table below is a starter blueprint for a product-level origin file, mapping treaty requirements, Canadian exporter regulations, and U.S. importer expectations to practical document types.

Document Category	What to retain (Examples)	Who Should Retain	Min. Retention
Origin Certification	Signed CUSMA/USMCA certification (single-shipment or blanket); version history if corrected or updated	Importer (U.S.) and certifier (Canadian exporter/producer)	7 yrs recommended
Origin Determination Workpapers	Product-specific rule of origin analysis; tariff shift rationale; originating/non-originating material list; written reasoning tied to HS classification used	Exporter/producer that certified; producer if producer data was relied on	7 yrs recommended
RVC / Value Calculations	Regional value content worksheets; cost roll-ups; allocation methods; costing period definitions; GAAP-based computations	Primarily producer; exporter if exporter certified and relied on producer info	6 yrs (Canada min)
Supplier/Producer Representations	Producer written representations; supplier origin declarations for key materials; correspondence on qualification decisions	Exporter (especially non-producer); producer retains its own support	6 yrs (Canada min)
Materials Sourcing & Purchasing	Supplier invoices; purchase orders; receiving records; vendor part specs; country-of-origin statements; payment records	Producer; exporter if responsible for sourcing	6 yrs (Canada min)
Bill of Materials & Production Records	BOMs and revisions; routings; work orders; batch/lot records; production logs; QA records; manufacturing location evidence	Producer (minimum); exporter keeps summary if it certifies	6 yrs (Canada min)
Commercial & Transaction Documents	Commercial invoices; sales contracts; order confirmations; pricing; proof of payment; credit notes	Exporter (Canada); importer keeps entry-related versions	6 yrs (Canada min)
Logistics, Routing & Shipment Integrity	Bills of lading/waybills; carrier records; packing lists; proof of export; storage/customs control documents if routed through third countries	Importer (U.S.) and exporter/logistics team (Canada)	6 yrs Canada; 5 yrs U.S.
Advance Rulings (if obtained)	Advance ruling application and decision from CBP or CBSA; supporting submissions	Exporter/producer involved in the ruling	6 yrs from receipt



4.2 The Certifier's Due Diligence Obligation

CUSMA allows a non-producer exporter to certify origin in one of two ways:

- Based on information and documents the exporter has on hand (e.g., from supplier declarations), or
- Based on reasonable reliance on the producer's written representation

This means if you are certifying but not manufacturing, your compliance depends on: (a) having organized and retained supplier/producer origin representations, and (b) being able to show you applied reasonable judgment in relying on them. Both the representations and the reasoning must be documented and retained.

Risk flag: If your supplier changes materials, sources from a new country, or modifies the production process, your existing certification may no longer be accurate. Certifications should be refreshed whenever a material change occurs — not only at annual renewal. An inaccurate certification can constitute a false statement of origin.

5. Recommended Retention Policy for Canadian SMB Exporters

Given the clock mismatch between Canadian and U.S. requirements, and the administrative complexity of tracking multiple clocks per shipment, the most practical policy is:

Why 7 Years Works

This policy simultaneously satisfies:

- Canada's 6-year requirement following exportation
- Canada's 6-year requirement following the FTA certificate signing date
- The U.S. importer's 5-year requirement from importation — even when importation occurs several weeks after export
- The U.S. general 5-year entry record rule, including any post-entry activity windows

It also eliminates judgment calls when blanket certifications span 12 months of shipments — where the certificate signature date, the first shipment date, and the last shipment date can all be meaningfully different.

Special Situations

Certain situations warrant extended retention beyond the standard 7-year policy:

- Goods under customs dispute or litigation: retain all records until the matter is fully resolved, plus 7 years from resolution
- Advance rulings obtained: retain the ruling and supporting materials for the life of the ruling plus 7 years
- Products with ongoing CBP or CBSA audits: retain all related records until the audit is closed, then apply the 7-year clock from closure

Recommended Policy: Retain all CUSMA/USMCA origin files for 7 years after the end of the calendar year of the last shipment covered by the certification (or 7 years after the last export date, whichever is operationally simpler).



6. How CUSMA Verifications Work in Practice

6.1 Verification Mechanisms Under CUSMA

CUSMA/USMCA permits an importing Party to verify a claim for preferential tariff treatment through any of the following mechanisms:

- Written requests or questionnaires seeking information and documents from the importer, exporter, or producer
- Verification visits to exporter or producer premises to request documents and observe the production process
- Other procedures agreed upon by the Parties (including bilateral verification programs)

Records must be kept in a manner that enables detailed verifications. Importers, exporters, and producers must make records available for inspection and provide facilities for on-site visits.

6.2 What a CBP Verification looks like for a Canadian Exporter

In practice, a U.S.-initiated verification typically follows this sequence:

- **Step 1.** Your U.S. customer (the importer of record) receives a CBP questionnaire or is notified that a specific entry is under review.
- **Step 2.** The importer contacts you for the origin file that supports the certification you provided. This request often has a tight deadline — sometimes 30 days or less.
- **Step 3.** If CBP determines the importer’s submission is insufficient and the claim was based on your certification as exporter or producer, USMCA requires CBP to request information from you directly before denying the claim.
- **Step 4.** In higher-risk cases, CBP may initiate a verification visit to your premises to examine production records and observe operations firsthand.

6.3 Consequences of inadequate records

Consequence	Who It Hits	Trigger
Denial of CUSMA preferential tariff treatment	U.S. importer (duty payback on all affected entries)	Failure to respond to verification, failure to provide records, or failure to consent to a verification visit
CBSA Administrative Monetary Penalty — \$25,000	Canadian exporter	Failure to keep export records for 6 years as required by Canadian regulations
CBP penalty: lesser of \$100,000 or 75% of appraised value (willful)	U.S. importer (commercial pushback to Canadian supplier)	Failure to comply with a lawful demand to produce an entry record
Loss of CUSMA privilege on future shipments	Both parties commercially	Repeated or systemic failure to maintain compliant origin records
Commercial: chargebacks, disputed invoices, lost contract	Canadian exporter (commercial impact)	Inability to support customer during CBP verification — even without formal penalty

7. Practical Compliance Checklist for Canadian SMB Exporters

This checklist is designed so an SMB owner or operations lead can assign ownership and quickly assess audit-readiness without a dedicated trade compliance department. Each control reflects a legal minimum requirement or documented best practice.

Control	What 'Done' Looks Like	Owner	Minimum Retention
Decide who certifies	Written internal decision identifying who signs certifications; that person has sufficient product knowledge and legal authority. Training log maintained.	GM/Sales Ops	7 yrs recommended
Create a product-level origin file per SKU	One folder per product containing: PSR/tariff-shift analysis, BOM, supplier declarations, costing (if RVC applies), and transaction docs	Ops/Finance	7 yrs after last shipment
Supplier representation management	Supplier/producer origin declarations are collected, dated, scoped to part numbers, and refreshed whenever materials or sources change	Purchasing	6 yrs minimum (Canada)
Commercial and payment records tied to shipments	Every shipment can be traced: invoice → PO → payment → BOL → export declaration	Finance/AR	6 yrs minimum (Canada)
Logistics and transshipment evidence	BOLs, packing lists, and (where goods transit non-CUSMA countries) storage and customs-control documents are filed with the shipment record	Logistics	6 yrs Canada; 5 yrs U.S. importer
Records are kept in Canada and retrievable quickly	Cloud/storage architecture confirms physical hosting in Canada or CBSA-authorized location; test retrieval completed within 48 hours	IT/Controller	Continuous + 6 yrs min
Standard response package for CBP/customer inquiries	A reusable CUSMA support pack template — origin file index plus key exhibits — tested against at least one real request	Sales Ops	7 yrs recommended
Annual (or change-triggered) origin refresh	When BOM, supplier, or production location changes, origin determination is re-validated before the next certification is issued. Change log maintained.	Ops/ Purchasing	7 yrs recommended

Implementation tip: Treat CUSMA origin support as a repeatable operations process, not a one-off administrative task. When a supplier changes, a BOM changes, or a production site changes, the origin file must be reviewed before the next certification is issued. This is the single practice that prevents most SMB compliance failures.



8. Key Terms and Quick Reference

Retention Period Quick Reference

Requirement	Period / Clock Starts
Canada — general export records	6 years from exportation date
Canada — FTA certificate/certification (exporter)	6 years from date certification was signed
Canada — producer FTA records	6 years from date certification was signed
Canada — advance ruling records	6 years from date ruling was received
U.S. — USMCA preferential tariff claim records	5 years from date of importation (19 CFR § 182.15)
U.S. — general CBP entry records	5 years from date of entry

Key Regulatory References

- Canada — Customs Act (RSC 1985, c. 1 (2nd Supp.)) — exporter certification and recordkeeping authority
- Canada — Exporters' and Producers' Records Regulations — prescribes the 6-year retention period
- Canada — CBSA D-Memo D11-4-20 — CUSMA verification procedures and cross-border mismatch note
- CUSMA/USMCA — Chapter 5, Article 5.8 — treaty recordkeeping obligations for importers, exporters, and producers
- United States — 19 CFR § 182.15 — USMCA importer recordkeeping (5 years from importation)
- United States — 19 CFR Part 163 — general CBP recordkeeping requirements
- United States — 19 U.S.C. § 1508 — U.S.

customs records retention statute

Glossary

- CBSA:** Canada Border Services Agency — enforces Canadian customs law, conducts export audits, and administers CUSMA for Canadian exporters.
- CBP:** U.S. Customs and Border Protection — enforces USMCA for U.S. importers; may conduct origin verifications with Canadian exporters/producers.
- Certification of Origin:** The CUSMA/USMCA document completed by the importer, exporter, or producer certifying that goods qualify for preferential tariff treatment. May cover a single shipment or a blanket period of up to 12 months.
- CUSMA:** Canada-United States-Mexico Agreement — the 2020 free trade agreement between Canada, the U.S., and Mexico that replaced NAFTA. Known as USMCA in the United States and T-MEC in Mexico.
- Product-Level Origin File:** A complete record set organized by product/SKU that contains all documentation necessary to defend a CUSMA origin claim — from certification to BOM to supplier declarations to production records.
- PSR (Product-Specific Rule of Origin):** The tariff-specific rule in CUSMA Annex 4-B that a product must satisfy to be considered originating. Rules include tariff classification change, regional value content (RVC), or a combination.
- RVC (Regional Value Content):** A value-based test under CUSMA requiring that a specified percentage of the product's value originate in the CUSMA region. Requires detailed cost records to calculate and defend.
- Reasonable Reliance:** The CUSMA provision allowing a non-producer exporter to certify origin based on the producer's written representation. The exporter must document both the representation received and the basis for relying on it.



SECTION 3

Advance rulings

How to get written certainty on classification and origin before your goods cross the border.

If you're unsure whether your product qualifies as originating under CUSMA, or whether it's correctly classified, there is a formal mechanism to resolve that uncertainty before you ship — not after a verification forces the question. An advance ruling is a binding written decision from a customs authority that locks in how your goods will be treated at import. This section explains what advance rulings cover, which authority to approach depending on your goal, when the investment makes sense for an SMB, and how to prepare a submission that gets a useful answer.

Note

A key distinction: a CBSA ruling does not bind U.S. customs. If your goal is certainty for your U.S. customer's duty treatment, you almost always need a CBP ruling.

What is an Advance Ruling?

An advance ruling is a written decision from a customs authority that tells you — before any goods cross the border — exactly how those goods will be treated at import. Under USMCA/CUSMA Chapter 7, each country is required to issue these rulings in writing, with a full explanation of the reasoning.

For Canadian SMB exporters, advance rulings answer two critical questions:

- How will my product be classified (the HS/ HTS code that determines the duty rate)?
- Does my product qualify as 'originating' under USMCA — and therefore eligible for preferential (lower or zero) tariff treatment?

Why this matters: Preferential USMCA treatment is claimed at the U.S. border by your importer. If classification or origin is disputed, your importer may face unexpected duties, penalties, and delays. An advance ruling gives binding treatment for the described facts before importation, provided the actual transaction matches the ruling and unless the ruling is modified or revoked.

Two Authorities — which one controls your outcome?

There are two customs authorities involved in Canada-to-U.S. trade, and it is important to understand what each one controls:

Authority	What it controls for you
U.S. CBP (Customs & Border Protection)	Determines duty treatment at U.S. entry — this is where USMCA preference is granted or denied. CBP rulings are binding on CBP officers.
Canada CBSA (Canada Border Services Agency)	Governs Canadian import/export compliance. A CBSA ruling does NOT bind the U.S. — it is not a substitute for a CBP ruling when U.S. duty savings are at stake.

The practical implication: if your goal is certainty for your U.S. customers' duty treatment, you almost always want a CBP binding ruling, not a CBSA ruling.



What CBP binding rulings commonly cover

Under CUSMA Article 7.5, core advance-ruling subjects are tariff classification, customs valuation, origin, and whether a good is subject to a quota or tariff-rate quota. CBP also issues rulings on certain marking questions.

- **Classification:** Tariff classification — locking the HTSUS code that determines the duty rate and maps to the correct USMCA rule of origin.
- **Origin:** Origin/preferential eligibility — a ruling confirming whether your product qualifies as 'originating' under USMCA, and therefore eligible for preferential tariff rates.
- **Marking:** Country of origin marking — reducing the risk of border holds and costly re-labelling, particularly where marking rules differ from originating status.

When should you seek a Ruling?

Not every product needs a ruling. Consider one when uncertainty intersects with meaningful financial or operational risk:

- Your product could plausibly fall under multiple tariff classifications (common with composite goods, kits, food preparations, or multifunction devices).
- The USMCA rule of origin is complex — for example, it involves Regional Value Content thresholds or tariff-shift requirements with exceptions.
- Duty exposure is material — the difference between MFN and USMCA preferential duty rates is significant enough that the savings justify the investment.
- Your U.S. importer requires certainty as a condition of doing business with you.
- You have had prior customs issues, or your supply chain is changing (new suppliers, new sourcing countries, product redesigns).

How the process works

The USMCA agreement requires customs authorities to issue rulings as expeditiously as possible and no later than 120 days after receiving all necessary information. Once issued, a ruling:

- Is binding on CBP officers for the described transaction and product.
- Takes effect when issued and remains in effect unless modified or revoked.
- Cannot generally be applied retroactively against you unless you provided inaccurate or false information, or failed to comply with the ruling's terms and conditions.
- Is published via the Customs Bulletin and often searchable in CBP's CROSS database — subject to confidentiality rules. Rulings containing confidential business information may be redacted or withheld from public access.

Important: A ruling issued to someone else does not protect you. Both CBP and CBSA are explicit: rulings apply to the person and circumstances described. If you want certainty, you (or your U.S. importer) need your own ruling.



What to include in a CBP Ruling Request

CBP requires a complete, well-documented submission — think of it as a mini-dossier for a specialist who has never seen your product. Under 19 CFR Part 177, a strong ruling request includes:

- A detailed product description: what it is, what it does, and how it is used in the U.S.
- Material composition: weights, percentages, values by component — especially for multi-material or multi-ingredient goods.
- Photos, drawings, and (where possible) a physical sample.
- Supporting documentation: datasheets, assembly instructions, lab analysis for chemical goods, relevant invoices or contracts.
- Your proposed classification or origin conclusion with supporting reasoning and legal citations.
- A disclosure of whether the same issue is currently before CBP or any court.
- Any confidential information clearly marked, with reasons why disclosure would cause competitive harm.

Send classification ruling requests to the Director, National Commodity Specialist Division (NCSO), New York. CBP also offers an electronic submission option (eRulings) for certain requests.

Build your Origin File like you expect a Verification

Under USMCA, customs authorities can verify preferential claims through written questionnaires and on-site verification visits. Importantly, USMCA guarantees exporters at least 30 days to respond to written questionnaires and at least 30 days to consent to or refuse a verification visit request. However, if you cannot respond adequately — or refuse a visit — preferential treatment can be denied. The documentation you prepare for a ruling request is essentially your verification defence package.

A solid origin file for an SMB exporter typically includes:

- A costed bill of materials showing the origin and value of each input.
- Supplier origin statements or your own supporting documentation showing the good is originating. If you are not the producer, USMCA gives you two valid paths: obtain the producer's written representation, or maintain your own information and documents demonstrating origin — either satisfies the requirement.
- Production flowcharts or process descriptions showing where manufacturing steps occur.
- Consistent certification of origin data (USMCA Annex 5-A elements) across all shipments.

Recordkeeping rule: CUSMA sets a minimum five-year recordkeeping period for relevant importer/exporter/producer origin records. Separately, Canadian domestic customs rules generally require six years for importer and exporter records.

Keeping your ruling current

A ruling is only as good as the facts it was based on. USMCA explicitly allows modification or revocation when facts or circumstances change. Treat your ruling as a living document:

- Trigger a review whenever suppliers, materials, production processes, or manufacturing locations change.
- Monitor whether your ruling is later cited as modified or revoked (use CBP's CROSS database).
- Share the ruling number with your sales team, shipping team, broker, and importer — so entry documentation stays consistent with the ruling's described fact pattern.
- When certifying origin on invoices or other documents, reference the ruling number where applicable.

Quick Reference: CBSA vs. CBP for Canadian SMB Exporters

	CBSA (Canada)	U.S. CBP (United States)
Binds U.S. customs?	No	Yes — binding on CBP officers
Who can apply?	Importers, exporters, producers, and authorized agents/brokers (persons authorized to account for goods)	Any person with a direct interest, incl. Canadian exporters or their authorized agents
Timeline	Apply 120 days before import; 120-day service standard	Issued within 120 days of receiving all information
Topics covered	Classification, FTA origin, valuation, marking (NCR)	Classification, origin (USMCA), marking, valuation
Public database	CBSA online rulings repository	CBP CROSS (searchable online)
Appeals	Review within 90 days; further appeal to CITT	Petition HQ review; protest entry decisions within 180 days of liquidation

Common Compliance Risks Advance Rulings Help Mitigate

- **Wrong HS code:** Misclassification leading to the wrong rule of origin — and a failed USMCA preferential claim.
- **Using another party's ruling:** For CBP, another party's ruling is not safe reliance; for CBSA, limited third-party use may exist depending on the applicant and scope.
- **Stale rulings:** Product or sourcing changes that make an existing ruling inaccurate — and inconsistent with what you are certifying.
- **Verification unpreparedness:** Insufficient documentation at verification — USMCA allows denial for failure to respond or provide adequate records.
- **Inconsistent certifications:** Inconsistent certification data elements across shipments, increasing scrutiny and audit risk.

Recommended Next Steps

1. Confirm your HS/HTS classification is current and defensible. This is the foundation of both origin certification and PSRO selection.
2. Map the USMCA product-specific rule of origin for that classification and identify your qualifying criterion.
3. Build an origin file (BOM, supplier statements, production description) that would hold up under a USMCA verification.
4. Evaluate whether classification uncertainty or duty exposure justifies a CBP binding ruling — and discuss with your customs broker.
5. If proceeding with a ruling request, prepare a complete dossier per 19 CFR 177.2 and submit to CBP NCSD.
6. Integrate the ruling number into your certification process and implement change-control triggers for future product or supply chain updates.

This guide is for general informational purposes and does not constitute legal or customs advice. Canadian SMBs should consult a licensed customs broker or trade counsel for advice specific to their products and supply chains.

Sources: USMCA Chapter 5 & 7; CBSA Memoranda D11-11-3, D11-4-16, D11-11-1; 19 CFR Part 177; Government of Canada Trade Commissioner Service CUSMA guidance.



SECTION 4

Resources

The tools, government guidance, and professional support that matter most for an SMB compliance program.

You don't need to build your CUSMA compliance program from scratch. There is a well-developed ecosystem of free government tools, official regulatory guidance, and professional advisory services available to Canadian SMBs. The challenge isn't finding resources — it's knowing which ones are authoritative, which are optional, and where to start. This section gives you a three-layer compliance stack framework that matches the right level of support to your trade volume and complexity, and a curated short list of the highest-leverage starting points.

Note

The full resource library — tariff tools, rules of origin guidance, sector-specific resources, training programs, and the complete advisory services directory.



The SMB CUSMA Compliance Workflow

Most tariff-eligibility work under CUSMA reduces to a repeatable six-step sequence. Follow these steps before investing in complex tools or paid advisors.

01	Identify the correct HS code for your goods
02	Confirm tariff treatment opportunities using the Canada Tariff Finder
03	Determine whether the good qualifies as 'originating' under CUSMA rules of origin
04	Prepare a compliant certification of origin (Annex 5-A minimum data elements—no prescribed form required)
05	Ensure the importer properly claims preference at the border and has the certification available on request
06	Maintain records and be ready for verification or audit

Key compliance point: Under CUSMA there is no prescribed official form for a certification of origin. A certification must contain the required minimum data elements (Annex 5-A) and can appear on an invoice or other commercial document, including electronic submission and digital signature.

Risk-reduction tip: If you are unsure about classification or origin before volumes grow, consider requesting an advance ruling from CBSA. NAFTA origin rulings do not automatically carry over to CUSMA—a new application is required.

1. Tariff Lookup & Trade Intelligence Tools

Use these tools to identify HS codes, confirm preferential tariff rates, and build market intelligence before entering a new trade relationship.

Resource	Organization	What it does	Focus	Cost
Canada Tariff Finder	BDC/EDC/TCS	Keyword/HS-based tariff lookup; shows preferential rates and phase-outs for CUSMA and all Canadian FTAs.	Tariff	Free
Canadian Customs Tariff	CBSA	Official Canadian tariff schedule; notes preferential tariffs for FTA partner countries including U.S. and Mexico.	Tariff	Free
Harmonized Tariff Schedule (HTS)	U.S. ITC (USITC)	Official U.S. tariff schedule used by U.S. importers; includes USMCA preference codes.	Tariff	Free
Rules of Origin Facilitator	ITC/WTO/WCO	Product-level RoO and tariff information across many agreements; useful CUSMA cross-check tool.	RoO/Tariff	Free
Tariff Info & HS Codes Portal	Global Affairs Canada	Navigation hub linking to Canada Tariff Finder, Canadian Customs Tariff, WTO tools, and RoO Facilitator.	Tariff/Advisory	Free
Trade Data Online (TDO)	ISED	Custom reports on Canada/U.S. trade in goods; useful for market sizing and tariff exposure monitoring.	Data/SC	Free
Statistics Canada CIMT Database	Statistics Canada	Detailed import/export data by HS code; competitor benchmarking and demand signals.	Data/SC	Free
Canadian Importers Database	ISED	Lists companies importing into Canada by product, city, and origin; supply-chain prospecting.	Data/SC	Free
SIAMI (Mexico)	Government of Mexico	Mexican tariff/trade information lookup (Spanish interface) for confirming Mexico-side HS codes and tariff measures.	Tariff	Free
WTO Tariff Tools (TAO/TDF)	WTO	Broader tariff research beyond Canadian tools; useful for international benchmarking.	Tariff	Free



2. Government Regulatory Resources

Official guidance from CBSA and Global Affairs Canada. These are your primary authoritative sources for compliance decisions.

Resource	Agency	Purpose	Focus	Cost
CBSA CUSMA – What Importers Need to Know	CBSA	Main CBSA hub for CUSMA import guidance; links to certification pages, key changes, and regulatory references.	Advisory/ Docs	Free
CBSA CUSMA Regulatory References	CBSA	Index of CUSMA-related Customs Notices and key D-Memoranda covering proof of origin, advance rulings, TPLs, and verification.	Docs/RoO	Free
CUSMA Agreement Homepage	Global Affairs Canada	Official entry point to CUSMA overview, text, summaries, and resources.	Advisory	Free
CUSMA Chapter 4 – Rules of Origin	Global Affairs Canada	Definitive RoO framework; definitions, RVC concepts, and wholly-obtained rules.	RoO	Free
CUSMA Chapter 5 – Origin Procedures + Annex 5-A	Global Affairs Canada	Defines origin procedures and the minimum data elements required for a certification of origin.	Docs/RoO	Free
CUSMA Origin Procedures Summary	Global Affairs Canada	Plain-language summary of how customs administrations administer RoO and origin procedures.	Advisory/ RoO	Free
CUSMA RoO Regulations (SOR/2020-155)	Justice Laws Website	Canada's implementing RoO regulations including RVC, automotive, steel/aluminum, labor value content, and illustrative examples.	RoO	Free
CBSA Memorandum D11-5-17 (CUSMA RoO)	CBSA	CBSA policy memo on CUSMA rules of origin; links to regulations and agreement text.	RoO	Free
Export & Import Controls Portal	Global Affairs Canada	Controls ecosystem: notices, systems, and forms for controlled products that may intersect with CUSMA operations.	Docs/ Advisory	Free
CARM Program Hub	CBSA	CBSA's duties/taxes assessment and payment modernization; practical for importers managing accounts.	Docs/ Advisory	Free
CBSA Border Information Service (BIS)	CBSA	Official contact channel for CBSA program and process inquiries.	Advisory	Free



3. Rules of Origin Guidance

Qualifying goods as “originating” under CUSMA is often the most technically demanding step. Use these resources to determine which product-specific rule of origin (PSRO) applies to your HS code.

Resource	Coverage	Detail Level	What it’s best for	Cost
TCS Step-by-Step CUSMA Compliance Guide	All goods	Intro → Intermediate	SMB-friendly sequence: HS classification → find PSRO → certification → verification readiness.	Free
CUSMA Chapter 4 (Rules of Origin)	All goods	Advanced legal text	Definitive RoO criteria: wholly obtained, tariff shift, RVC calculations.	Free
CUSMA RoO Regulations (SOR/2020-155)	All sectors incl. autos	Advanced technical	Operational implementation with schedules, calculation methods, and illustrative examples.	Free
Rules of Origin Facilitator	Multi-sector	Intermediate	Product-level RoO lookup and documentation references across many FTAs—useful cross-check.	Free
GAC Automotive RoO Summary	Automotive	Intermediate	Sector-specific explanation of automotive origin concepts and why RoO matters.	Free
GAC Textiles & Apparel Chapter Summary	Textiles/apparel	Intermediate	High-level sector summary of CUSMA textiles/apparel rules and impacts.	Free
U.S. CBP USMCA Center	Multi-sector	Intermediate	Key U.S. import administration references when your customer/importer is entering goods into the U.S.	Free
CBP USMCA Implementation Instructions	Multi-sector	Advanced	U.S. customs operational guidance for USMCA—useful when aligning with U.S. entry requirements.	Free
ITA Summary of USMCA Textiles Rules	Textiles/apparel	Intro → Intermediate	Helpful interpretive overview for textiles terms (e.g. ‘fiber forward’); defers to Annex 4-B/PSRO.	Free

4. Compliance & Documentation Support

These resources help you build and maintain audit-ready documentation: certifications of origin, recordkeeping policies, verification readiness, and advance rulings.

Resource	What it provides	Focus	Cost
CBSA – Certifying the Origin of Goods	Minimum data elements, explanatory notes, and examples of valid certifications; confirms no prescribed format; allows invoice or other document.	Docs/RoO	Free
CBSA D11-4-14 (Certification of Origin under FTAs)	General certification rules; notes CUSMA certification uses minimum data elements on invoice/other document; references CBSA example page.	Docs/RoO	Free
CBSA D11-4-2 (Proof of Origin of Imported Goods)	Proof-of-origin rules, record retention expectations, and compliance consequences.	Docs	Free
CBSA D17-1-21 (Maintenance of Records by Importers)	Importer recordkeeping requirements—central for audits, verifications, and corrections.	Docs	Free
CBSA D11-4-20 (Verification Procedures under FTAs)	Verification letters/questionnaires and verification visit concepts; includes CUSMA textile/apparel guidance.	Docs/RoO	Free
CBSA D11-4-16 (Advance Rulings for Origin)	How to request advance rulings for origin; notes NAFTA rulings don't carry over to CUSMA without a new application.	RoO/Docs	Free
CBSA D11-11-3 (Advance Rulings for Tariff Classification)	How and when to apply for a tariff classification ruling.	Tariff/Docs	Free
CBSA Published Rulings Database (CARM)	Searchable repository of published rulings (classification/origin/valuation); precedent and consistency checks.	Docs/Tariff/RoO	Free
CBSA AMPS Program + D22-1-1 Memo	Penalty structure for non-compliance; explains how penalties are structured, applied, and appealed.	Docs	Free
CBP Certification of Origin Template (U.S.)	Optional fillable template demonstrating how a certification can be structured (not mandatory).	Docs	Free
CBP CROSS Rulings Database (U.S.)	Search U.S. CBP rulings (classification/origin/other trade programs); useful for U.S. import outcomes.	Docs/Tariff/RoO	Free
Canadian Export Reporting System (CERS)	How to submit electronic export declarations and summary reports via the CERS web-based portal.	Docs	Free
Low-Value Shipment Threshold Changes	Explains proof-of-origin waiver thresholds and ongoing recordkeeping expectations; links to Customs Notice 20-15.	Docs/Tariff	Free



5. Sector-Specific CUSMA Resources

CUSMA operational detail tends to be most complex or quota-linked in automotive, agriculture/food, textiles, and steel. Use these targeted resources when your products fall into these categories.

Sector	Resource	What it covers	Focus
Automotive	Automotive RoO Summary (GAC)	High-level explanation of why auto RoO exists and how it supports preferential tariff treatment.	RoO
Automotive	CUSMA RoO Regulations – Automotive Provisions	Canada’s detailed automotive-origin implementation: RVC, steel/aluminum, and labor value content.	RoO
Agriculture/ Food	Controlled Products – Agriculture (GAC)	TRQ links, permit applications, and CUSMA-specific items (e.g. sugar exports to U.S. under CUSMA).	Tariff/ Docs
Agriculture/ Food	CUSMA Agriculture Chapter Summary (GAC)	Agreement context for agriculture and agri-food trade under CUSMA.	Advisory
Textiles/ Apparel	CUSMA Textiles & Apparel Chapter Summary (GAC)	High-level summary of new rules and sector impacts under CUSMA.	RoO
Textiles/ Apparel	GAC – Textiles & Clothing Controlled Products	Tariff Preference Levels (TPL) explanation; links to notices and administration details.	Tariff/ Docs
Textiles/ Apparel	CBSA D11-4-22 (Tariff Preference Levels)	CBSA TPL administration memo updated to include CUSMA TPL information.	Tariff/ Docs
Steel	GAC – Steel Controlled Products Page	Import controls framework for certain steel products (EIPA-linked), including notices to importers.	Docs/ Tariff
Steel	CBSA D19-10-2 (EIPA Import Administration)	Permit procedures and CBSA role supporting Global Affairs Canada for Import Control List goods.	Docs
Chemicals	CIAC Industry Coverage of CUSMA Chemical Issues	Industry updates and proposals related to the CUSMA chemical substances annex (not a tariff tool).	Advisory

6. Public-Sector Business Support Programs

Government programs that provide advisors, readiness training, funding, and direct support to help SMBs build CUSMA-compliant export and import operations.

Program/ Resource	Organization	What it offers to SMBs	CUSMA?	Cost
CUSMA SME Access Tools & Resources	Global Affairs Canada	Curated links: CBSA CUSMA resources, Tariff Finder, educational videos, market pages, and MyTCS registration.	Yes	Free
Trade Commissioner Service (TCS)	Government of Canada	Export advisory, problem-solving, and in-market connections through a global network.	Partial	Free
CanExport SMEs Funding	TCS/Global Affairs Canada	Cost-sharing grants to expand into new international markets; may fund compliance advisors and market entry.	No	Grant program
Trade Accelerator Program (TAP)	EDC + partners incl. WTC Toronto	Structured export readiness with mentorship/coaching; cohort-based with export plan output.	No	Paid/cohort
Export Development Canada (EDC)	EDC	Export readiness guidance, tools, financing options; connects to TAP and other supports.	Partial	Free/account-based
BDC Exporting Resources	BDC	Practical exporting articles and tools for SMEs; complements financing and advisory services.	No	Free
Contact CUSMA / North America Trade Policy Team	Global Affairs Canada	Email contact for agreement-text questions; links to TCS supports.	Yes	Free
Canada–Ontario Export Forum (COEF)	Ontario partnership	One-window access to export programs and services across multiple Ontario agencies.	No	Free
Export Navigator (BC)	Province of BC	Export planning support with one-on-one guidance from export advisors.	No	Free (program-based)
Export Alberta	Province of Alberta	Export programs including Alberta Export Expansion Program and CanExport references.	No	Program-based
Saskatchewan Trade & Export Partnership (STEP)	STEP	Exporter support and membership ecosystem for trade readiness and connections.	No	Membership
Quebec – Support for Market Diversification	Canada Economic Development for Quebec Regions	Reference tool listing export programs; explicitly flags CUSMA compliance support.	Partial	Free

7. Private-Sector Advisory Services

Private customs brokers, trade law firms, and technology providers offer specialized CUSMA compliance support. Use credible directories first to find licensed professionals near you.

Start here for finding a broker:

The CBSA list of licensed customs brokers and the CSCB customs broker search are the most reliable ways to verify a broker's credentials before engaging them.

Program / Resource	Type	What it offers	CUSMA?	Cost
CBSA Licensed Customs Brokers List	Directory (regulatory)	Official way to confirm CBSA-licensed brokers; explains national licensing context.	Indirect	Free
CSCB Customs Broker Search	Directory (association)	Search tool listing CSCB member brokers.	Indirect	Free
Livingston International	Customs broker/ advisory	Practical CUSMA/USMCA certification overview and template-style resources.	Yes	Paid (resources may be free)
GHY International	Customs broker/ trade advisory	Educational materials on CUSMA changes and next steps for importers/exporters.	Yes	Paid (resources may be free)
UPS USMCA Trade Agreement Guidance	Carrier guidance	Example USMCA certification form and commodity-specific RoO guidance; useful for SMB shipping ops.	Yes	Free
Thomson Reuters ONESOURCE FTA	FTA management software	Automates FTA qualification workflows against RoO; can include USMCA.	Yes	Paid
e2open Trade Agreements	FTA management software	FTA selection and forms management; supports lowering import costs through FTA usage.	Yes	Paid
MIC FTA Management	Origin calculation software	Origin calculations at scale for complex products and multiple FTAs; explicit USMCA/LVC support.	Yes	Paid
Descartes CustomsInfo (GTM Content)	Trade content provider	Commercial RoO content used inside compliance workflows to power origin determinations.	Yes	Paid
Gowling WLG – CUSMA Explainer	Trade law firm	Legal explainer on CUSMA entry into force and USMCA naming; starting point for legal conversations.	Yes	Paid (content free)
Bennett Jones – CUSMA/USMCA Guidance	Trade law firm	Discusses uniform regulations and aggregates Government of Canada instruments for importers/exporters.	Yes	Paid (content free)
McCarthy Tétrault – CUSMA Insights	Trade law firm	Search/filter path to CUSMA-tagged analysis and customs/trade topics.	Yes	Paid (content free)
Deloitte Canada – USMCA Trade Alerts	Consulting/ tax advisory	USMCA-focused trade and customs commentary from a global trade advisory team.	Yes	Paid (content free)

8. Trade Data & Supply Chain Tools

These tools help you answer: “What’s moving, where, and who is in the supply chain?” and “Can we manage bill-of-materials/origin inputs at scale?” (This is not an all encompassing list and is subject to change)

Tool	What it’s used for	CUSMA Supply-Chain Support	Cost
Trade Data Online (ISED)	Canada–U.S. trade flows by product/industry; market sizing and tariff exposure monitoring.	Indirect	Free
Statistics Canada CIMT Database	HS-based import/export stats for product-level trade intelligence.	Indirect	Free
Canadian Importers Database (ISED)	Identify Canadian importers by product and location; prospecting and benchmarking.	Indirect	Free
Rules of Origin Facilitator	Cross-check RoO, documentation expectations, and agreement coverage at product level.	Direct (research)	Free
ONESOURCE FTA Software	Automates qualification against FTA-specific RoO; tracks savings opportunities.	Direct (qualification)	Paid
e2open Trade Agreements	FTA selection and forms management; supports lowering import costs through FTA usage.	Direct	Paid
MIC FTA Management	Origin calculations at scale for complex products and multiple FTAs.	Direct	Paid
Descartes CustomsInfo GTM Content	Trade content (incl. RoO) used to power compliance and origin determinations.	Direct (content)	Paid



9. Training, Courses & Educational Resources

Build your team's CUSMA knowledge through structured learning. Start with free resources before investing in paid certifications.

Resource	Provider	Delivery	What it covers	Cost
TCS Exporter Training Portal	Trade Commissioner Service + partners	Web resources + program links	Training and certification links (incl. FITTskills); learning resources for exporters.	Free
FITTskills Lite Series (e.g. Customs)	FITT	Short PDFs + optional video	Intro modules on customs/ border procedures; ideal for SMB staff onboarding.	Free (Lite PDFs)
EDC + FITT Lite Learning Series	EDC	Account-based access	Access to FITT Lite video/PDF learning via MyEDC account.	Free with account
FITT Professional Courses	FITT (Forum for International Trade Training)	Courses/ certification	International trade skill-building and professional credentials.	Paid
CSCB Intro to Canadian Customs	CSCB	Online courses	Foundational customs/border procedures training targeted to trade professionals.	Paid
CSCB Certified Customs Specialist (CCS)	CSCB	Certification program	Deeper professional credentialing for customs compliance roles.	Paid
Export Navigator Events (e.g. 'Navigating CUSMA' workshop)	Export Navigator network	In-person events/workshops	Practical workshops covering tariffs, remission, origin rules, and compliance strengthening.	Mixed (some free)
W2C Customs Training	W2C (private)	Courses	Customs classification and compliance training with CUSMA coverage.	Paid
PCB Trade Compliance Courses	PCB (private)	In-person + on-demand	Customs compliance and trade regulations for Canada/U.S. contexts.	Paid
CCMM CUSMA Webinar	Chamber of Commerce of Metropolitan Montreal	Webinar	CUSMA and customs compliance webinar for exporters, importers, and SMEs.	Paid/ event fee
World Trade Centre Winnipeg	WTC Winnipeg	Advisory + training	Import/export training, consulting, market intelligence, and FITTskills partnership programs.	Mixed
World Trade Centre Vancouver	WTC Vancouver/ GVBOT	Programs and initiatives	SME export performance programs and education/ training offerings.	Mixed



10. Building Your CUSMA Compliance Stack

Most SMBs can achieve strong CUSMA compliance by combining three layers of support. Start lean and add capacity as your trade volume and product complexity grows.

Layer	Components	Best for
Public Toolkit	Canada Tariff Finder + CBSA CUSMA guidance + CUSMA legal text	All SMBs starting out; first-pass classification and certification decisions at no cost.
Professional Support	Customs broker + targeted legal or tax counsel for edge cases	SMBs with growing trade volume, multi-country supply chains, sector-specific rules (auto/textiles), or facing CBSA verification.
Scaling Layer	FTA/origin calculation software + commercial trade content	Manufacturers and importers with complex BoM, multiple SKUs, or high-volume CUSMA claims requiring automated origin qualification.

The Four Highest-Leverage Steps for Most SMBs

- Use Canada Tariff Finder for fast tariff reconnaissance, then confirm with the official Canadian Customs Tariff for authoritative schedules.
- Use CBSA's CUSMA certification guidance to build a reusable certification template aligned to Annex 5-A minimum data elements.
- If your U.S. customer/importer is uncertain, point them to CBP USMCA resources and published rulings databases to support their entry strategy.
- If uncertain about classification or origin before volumes grow, file for an advance ruling from CBSA to reduce audit risk.

11. Staying Current

CUSMA-related processes can change through Customs Notices, updated D-Memoranda, and system changes (e.g. CARM, permit systems). The most robust approach is to monitor these three sources regularly:

- CBSA's CUSMA Regulatory References page – for updated Customs Notices and D-Memoranda
- Global Affairs Canada's CUSMA tools and resources pages – for agreement updates and sector guidance
- TCS updates via MyTCS – for tailored market, program, and trade policy news

This resource library was prepared by World Trade Centre Toronto, a division of the Toronto Region Board of Trade. It is intended as a navigational aid and does not constitute legal or customs advice. Consult a licensed customs broker or trade counsel for decisions specific to your goods and circumstances.



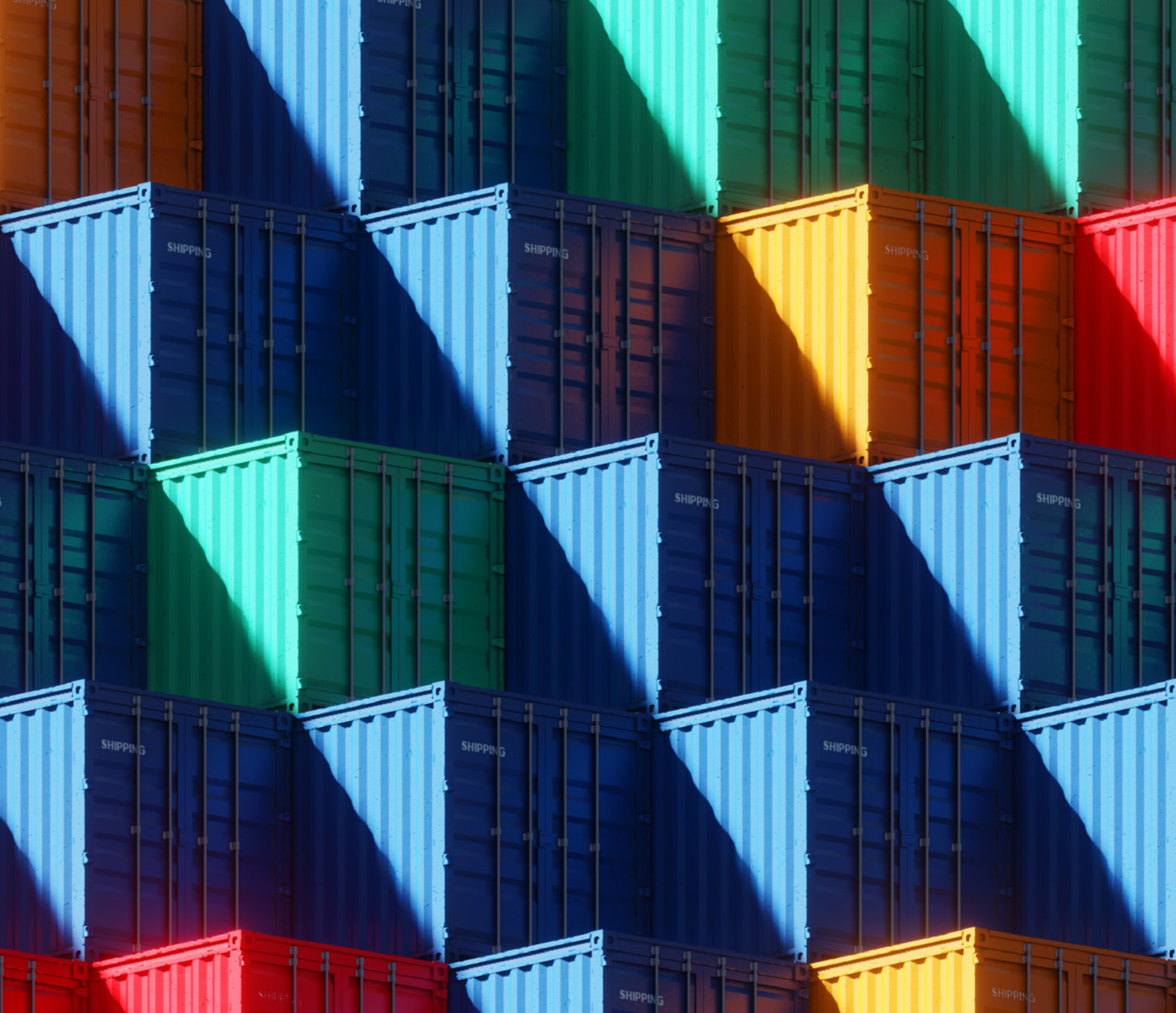
APPENDICES A & B

Working tools

The forms and templates you complete for every shipment.

These two appendices are not background reading — they are the documents you fill out. Appendix A walks you through classifying your product correctly before you certify anything. Appendix B gives you the certification template itself, with a field-by-field guide to completing it without gaps or errors that could invalidate a claim.

Use these alongside Sections 1 and 2. The checklist in Appendix A and the template in Appendix B are where the compliance work your business does in Sections 1–3 becomes a document your customer and customs can rely on.



CUSMA COMPLIANCE SERIES



HS & HTS Code Selection Checklist

For Canadian SMEs exporting goods to the United States

Section 1 — Product Data Sheet

1. Product Identification

Product Name / SKU

Brand / Model / Part Number

CRITICAL: Describe what the product is made of and how it is constructed. Do not use marketing language (e.g., “Luxury comfort solution”). Vague or “salesy” descriptions are the #1 cause of border delays.

Plain-Language Product Description (Material, composition, function)

Product Photos (Front, Back, Detail)

Visuals prevent misclassification. Attach clear images of the item and its label.

End Use / Customer Type

Consumer	Industrial	Commercial	Medical	Other
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2. Material Composition

Primary material(s) and approximate % by weight

Secondary material(s)

Coatings / Linings / Fillings

Supplier Declaration / BOM Upload

Detailed material breakdowns from suppliers prove “reasonable care” during audits.

3. Physical Form & Packaging

Physical Form

Solid	Liquid	Gas	Powder	Mixture
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How the product is presented

Retail package	Set / kit (Requires listing all components)	Part / Component
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4. Sector-Specific Details (complete if applicable)

Textiles & Apparel

Fibre content (Must equal 100%)

Construction

Knit (crocheted)WovenNon-woven/Felt

Gender/Age Category

Machinery & Electronics

Device type & Function

Contains Wi-Fi / Bluetooth (Communication capability)Contains Printed Circuit Board (PCB)

Power source

5. Origin & Supply Chain

Country of manufacture (Last substantial transformation)

Supporting documents on file

Bill of Materials (BOM)	Production flow / Manufacturing steps	Supplier origin declarations / Certifications
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Section 2 — Classification Worksheet

6. Base HS Code (6 digits)

Due Diligence Steps

Consulted Tariff Chapters	Read Section & Chapter Notes (Legal Notes)	Checked WCO Explanatory Notes (for definitions)
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Final 6-digit HS code

Alternative HS Codes Considered

List other codes you considered and why you rejected them. This proves “reasonable care” if questioned.

Reason for selecting Final HS code

8. U.S. HTSUS Code

NOTE: The code selected below directly impacts Duty Rates and CUSMA Eligibility.

HTSUS Code (10 digits)

General duty rate

CUSMA preferential rate (if eligible)

9. Ruling & Verification

Does the classification require professional help?

Yes – seek advice / file for ruling No – confident in classification

Section 3 — Attachments & Sign-Off

10. Attachments & Record Keeping

Ensure the following are attached or accessible in your digital records:

Product Photos / Diagrams

Technical / Spec Sheets

Ingredients list or BOM

Supplier Declarations

Internal Controls & Sign-Off

Person responsible for classification

Peer Reviewer (Optional but recommended)

Date completed

Record Retention: By law, all records related to this shipment (including this checklist) must be retained for **6 years** following the year of export/import.



CUSMA COMPLIANCE SERIES



How to use the CUSMA/USMCA Certification of Origin Template

This guide explains how to complete the CUSMA/USMCA Certification of Origin “minimum data elements” template. It is designed as a practical aid only and does not replace official customs guidance, regulations, or legal advice.

1. What This Template Is (and Is Not)

The template mirrors the minimum data elements required for a valid CUSMA certification of origin. It can be used:

- Internally, to collect information from exporters, producers, or importers.
- As a working draft of a certification of origin to be signed by the appropriate party.
- As a reference when building your own system-based certificates.

It is not an official government form, and using it does not guarantee compliance. You must ensure that the content of each completed certificate meets the current legal requirements in the importing country.

IMPORTANT: Always check the latest guidance from the customs authority of the importing country (for example, the Canada Border Services Agency (CBSA) for imports into Canada) before relying on this template.

2. Field-by-Field Reference

The table below maps each section of the template to what you need to enter and provides practical tips.

Section	What to Enter	Practical Tips
1. Certifier Role	Choose whether the person/entity signing the certificate is acting as: • Exporter • Producer • Importer Also enter an internal reference (optional) so you can link this certificate to your internal systems.	The certifier must have knowledge and supporting documentation to substantiate the origin claim. Use the internal reference ID to link the certificate to your ERP, order, or file number.
2. Certifier	Enter the name, title, legal entity, full address, phone, and email of the person or company completing and signing the certificate.	Use the legal business name as it appears in registrations or tax documents. Make sure the contact details belong to someone who can answer origin-related questions.
3. Exporter	Enter the exporter's legal name, company name, and address in a CUSMA territory, plus phone and email. If exporter details are not known, indicate this as required by the importing authority.	For related-party transactions, the exporter may be the same entity as the producer or importer. Where exporter is unknown at the time of certification, follow customs guidance on how to reflect that (e.g., "Unknown").
4. Producer	Enter the producer's legal name, company name, production address in a CUSMA territory, and telephone and email (if different from those of the certifier or exporter). If there are multiple producers or if producer information is confidential, you may use wording such as "Various" or "Available upon request by the importing authorities" in line with official guidance, but you must maintain an internal list of the producers that you can supply to customs on request.	Keep detailed internal records linking each good to its producer. Even if you indicate "Various" or "Available upon request" on the certificate, you must be able to provide full details during a verification.
5. Importer	Enter the importer's legal name, company name, and address in the territory of a CUSMA Party, plus phone and email. If the importer is unknown or there are multiple importers, follow customs guidance (e.g., "Unknown" or "Various") and, where you use "Various", keep a list of the individual importers that you can provide to customs authorities if requested.	Where importers change frequently, agree internally on when to use specific importer names vs. collective terms like "Various".
6. Goods & HS Classification	For each line of goods, include: • Description of goods: clear, commercial description that matches the invoice. • HS code (6 digits): classification for the good. • Invoice number: if applicable, link to the commercial invoice. • Additional identifying info: part numbers, model codes, etc.	Make sure the HS code is properly classified and consistent with your product database. Use the + Add goods line button to add more lines as needed.
7. Origin Criteria	Describe the origin criterion used, with reference to Article 4.2 of CUSMA and any applicable product-specific rule (for example, a transformation requirement or regional value content). Where a certification is completed on the basis of Section 3(7) and Schedule 2 of the CUSMA Rules of Origin Regulations, explicitly state "Schedule 2 of the CUSMA Rules of Origin Regulations" in this field.	Use language that aligns with official CUSMA rules of origin. Keep internal working papers that show how you determined origin (BOMs, RVC calculations, etc.).
8. Blanket Period	If the certificate covers multiple shipments of identical goods, enter the start and end dates of the blanket period and any notes about the shipments covered.	Under CBSA guidance, a blanket period that covers multiple shipments of identical goods cannot exceed 12 months. Shorter periods (for example, six months) are acceptable. If the certificate applies only to a single shipment, you may leave this blank.
9. Authorized Signature & Statement	Insert the full certifying statement required by the importing customs authority, then provide: • Authorized signature • Printed name of the certifier • Place and date • Title of the certifier For imports into Canada, the CBSA publishes a prescribed certifying statement on its "Certifying the origin of goods" page; use that wording exactly as published and do not edit it.	The person signing should have authority to bind the company and must understand the legal implications of the statement. Follow your company's signing authority matrix.

3. Step-by-Step Completion Workflow

3.1 Before You Start

- Confirm that the goods are eligible for CUSMA/USMCA treatment.
- Gather:
 - Product descriptions and HS classifications (6-digit level or more).
 - Bills of materials and origin analyses (where applicable).
 - Exporter, producer, and importer contact information.
- Check which party will act as the certifier (exporter, producer, or importer).

3.2 Complete the Party Details (Sections 1–5)

1. Select the certifier role (exporter, producer, or importer).
2. Fill in the certifier's name, title, address, phone, and email.
3. Complete the exporter, producer, and importer sections. If any party is unknown or various, enter the appropriate wording following official guidance, and ensure that where "Various" is used you maintain supporting internal lists.

3.3 Describe the Goods and HS Codes (Section 6)

1. For each line of goods, enter the description, 6-digit HS code, invoice number (if applicable), and any additional identifiers.
2. Add or remove lines as needed while keeping the certificate legible.

3.4 Determine and Record the Origin Criterion (Section 7)

1. Identify which origin criterion applies under CUSMA (for example, wholly obtained, transformation plus product-specific rule, RVC, etc.).

2. Record a concise description referencing the relevant article and, if applicable, the product-specific rule.
3. If the certification relies on Section 3(7) and Schedule 2 of the CUSMA Rules of Origin Regulations, make sure that exact reference appears in the origin criterion text.

3.5 Decide on a Blanket Period (Section 8)

1. Decide whether the certificate will cover:
 - A single shipment; or
 - Multiple shipments of identical goods over a period of time (a blanket period).
2. If using a blanket period, enter the start and end dates in the appropriate fields.
3. Ensure that the period does not exceed 12 months. If the certificate is for a single shipment only, you may leave this section blank or note "Single shipment".

3.6 Add the Certifying Statement and Sign

1. Copy the official CUSMA certifying statement text required by the importing customs authority into the Certifying statement box. For imports into Canada, obtain the wording from the CBSA "Certifying the origin of goods" guidance and use it exactly as published.
2. Print the form (or save as PDF) once all fields are complete.
3. Sign in ink if a wet signature is required, or apply a compliant electronic signature if permitted.
4. Write the place and date of signing, and clearly print the name and title of the certifier in the appropriate lines.

4. Saving, Printing, and Record-Keeping

4.1 Exporting to PDF

1. In your browser, open the Print dialog (usually Ctrl + P or Cmd + P).
2. Select Save as PDF (or equivalent) as the destination.
3. Check that all sections of the certificate appear clearly on the pages before saving.

4.2 Internal Records

Keep copies of:

- The signed certificate (PDF or scanned hard copy).
- Supporting documentation (invoices, bills of lading, origin calculations, supplier declarations).
- Any internal analyses or approvals related to origin.

The certifier is generally responsible for maintaining records that substantiate the origin claim and must be able to provide them to customs authorities on request.

4.3 Periodic Review

- Review recurring (blanket) certificates periodically to ensure the underlying facts have not changed (suppliers, BOMs, HS codes, etc.).
- Update or cancel certificates promptly if goods no longer qualify as originating.

This guide is for informational purposes only. Always consult the applicable legislation, regulations, and official guidance in the relevant jurisdiction.

CUSMA / USMCA CERTIFICATION OF ORIGIN

Working Template – Minimum Data Elements.
This template is based on the minimum data elements required under CUSMA. It is provided for working purposes only. Always confirm compliance against the latest official guidance and regulations.

1. CERTIFIER ROLE

Certifier is acting as:

Exporter Producer Importer

Reference / Internal ID (optional)

2. CERTIFIER

Name

Company / Legal entity

Title

Address (including country)

Telephone

Email

3. EXPORTER

Name

Company / Legal entity

Address (place of export in a CUSMA territory)

Telephone

Email

“Unknown” (if exporter is not known to the certifier)

4. PRODUCER

Name

Company / Legal entity

Address (place of production in a CUSMA territory)

Telephone (if different from certifier/exporter)

Email (if different from certifier/exporter)

Multiple / confidential producers (“Various” or “Available upon request by the importing authorities” as appropriate)

If you use terms such as “Various” or “Available upon request” for producers, keep an internal list of the producers that you can provide to customs authorities during a verification.

5. IMPORTER

Name

Company / Legal entity

Address (in the territory of a CUSMA Party)

Telephone

Email

Various / unknown (if applicable)

If you enter “Various” for the importer, maintain a separate list of all importers that you can provide to the CBSA or other customs authorities on request.

6. DESCRIPTION OF GOODS AND HS TARIFF CLASSIFICATION (6-DIGIT)

DESCRIPTION OF GOODS	HS CODE (6 DIGITS)	INVOICE NUMBER (IF KNOWN, FOR SINGLE SHIPMENT)	ADDITIONAL IDENTIFIERS (E.G., PART / MODEL NUMBERS)
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7. ORIGIN CRITERIA

Origin criterion (reference Article 4.2 and, if relevant, Annex 4-B)

Clearly reference the CUSMA rule of origin that applies (for example, by citing Article 4.2 and any relevant product-specific rule). Where origin is determined under Section 3(7) and Schedule 2 of the CUSMA Rules of Origin Regulations, ensure that this is stated explicitly in this field.

8. BLANKET PERIOD (IF COVERING MULTIPLE SHIPMENTS OF IDENTICAL GOODS)

From (YYYY-MM-DD)	To (YYYY-MM-DD)	Notes (e.g., shipments covered)
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Under Canadian customs guidance, a blanket period that covers multiple shipments of identical goods cannot be longer than 12 months. Shorter periods (for example, a six-month range) are acceptable. For a single shipment, you may leave this section blank or note that it applies to one shipment only.

9. AUTHORIZED SIGNATURE, DATE AND CERTIFYING STATEMENT

Certifying statement (for Canada, use the full wording published by the CBSA; for other Parties, follow the importing authority's requirements)

Some customs authorities, including the Canada Border Services Agency (CBSA), provide a fixed certifying statement that must be reproduced exactly. When such wording is prescribed, copy it verbatim into this field without adding to or changing the text.

AUTHORIZED SIGNATURE

PLACE AND DATE

NAME OF CERTIFIER (PRINT)

TITLE

To print or save as PDF, use your browser's print function and choose "Save as PDF" if needed. This template is for working purposes only and does not replace official forms or legal advice.



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