

Instructions for Certificate of Origin completion:

Field #1 – This field may be left blank OR you may input Triarco. Our tax identification number is 06-11654854.

Field #2 – The Blanket Period is the length of time the certificate covers the shipments you make to Triarco. Leaving this field blank indicates the certificate applies solely to one specific shipment and a new certificate must be completed for each shipment. A Blanket Period for up to 365 days may be used if you wish. For example, 365 days beginning January 1st 2014 would end December 31st 2014 and a new certificate must be completed on an annual basis.

Field #3 – If your company is the sole producer of the product(s) please input your company's name, complete address and tax identification number. If you are not the sole producer please list each producer and their complete address and tax identification number. If you have multiple producers, you may attach a sheet with those producers listed. If you choose not to reveal your source(s) simply input "available to customs upon request".

Field #4 – If your company is **NOT** the sole producer please enter your information in this field.

Field #5 – Please list all the products that we purchase from your company including description and part number if applicable.

Field #6 – Please provide an HS tariff classification number for each product. These numbers can be located at <http://www.usitc.gov/tata/hts/bychapter/index.htm> and must be at the complete 6 to 10 digit.

***** If the raw materials of your product or the finished goods DOES NOT qualify for NAFTA (country of origin is US, Canada or Mexico) OR for CAFTA/DR (country of origin is US, Dominican Republic or a Central American country) you may omit filling in fields # 7 and fields # 9. If the raw materials of your product or finished goods DOES qualify for NAFTA (country of origin is US, Canada or Mexico) OR for CAFTA/DR (country of origin is US, Dominican Republic or a Central American country) YOU MUST COMPLETE ALL REMAINING FIELDS.*****

Field #7 – Please provide a preference criterion code (A, B, C, D, E, or F) for each product. Definitions are included here on Addendum 1.

Field #8 – If your company is the sole producer of the product(s), please input "YES". If it is not, please input "NO1", "NO2", or "NO3":

- NO1 – Your certification is based on your own personal knowledge that the products qualify as originating goods.
- NO2 – Your certification is based on the fact that the producer has provided you with a letter or affidavit.
- NO3 – Your certification is based on the fact that the producer has provided you with a certificate of origin.

Field #9 – **Do not enter the cost of the product.** See addendum 2 if there is non NAFTA or non CAFTA/DR material in your product for instructions on calculating the Regional Value Content

- If you used a Preference Criteria of **A** or **C** input "**NO**" in this field.
- If you used a Preference Criteria of **B** and:
 - If there is foreign material in your product, and you calculated an RVC by using the Transaction Value formula, if the outcome was 60% or more enter "**NO**."
 - If there is foreign material in your product, and you calculated and RVC by using the Net Cost formula, if the outcome was 50% or more enter "**NC**."

Field #10 – Please provide the country that your product(s) were produced in.

Field #11 – Please complete all fields in this section completely and SIGN and DATE the document.

***** Reminder: Please keep a copy of this document on file. It will make it easier for you to meet this requirement each year if you retain this information. A copy can be made and submitted with date changes for the next request if there are no changes (deletions / additions) to your product*****

Addendum 1

Preference Criteria

Code "A":

This applies to goods wholly obtained or produced entirely in the United States, Canada or Mexico for NAFTA OR the United States, Dominican Republic or a Central American Country for CAFTA/DR. For a good to qualify under this criterion it must contain NO non-North American parts or materials anywhere in the production process for NAFTA or NO non-US, Dominican Republic or Central American parts or materials anywhere in the production process for CAFTA/DR. It is generally reserved for products that have come directly from the Earth, Air or Waters (products harvested, mined or fished) of a North American Country for NAFTA or the US, Dominican Republic or Central American country for CAFTA/Dr. Preference Criterion "A" covers exported products such as Florida oranges, Maine lobsters, Pennsylvania ores, Maryland tobacco, mainly agricultural in nature and exported in its rawest form

Code "B":

This applies to a good that originates in the United States, Canada or Mexico for NAFTA OR in the United States, Dominican Republic or a Central American country for CAFTA, but contains an acceptable quantity of foreign material not originating in a country for NAFTA or CAFTA/DR. Any foreign material must undergo a change in tariff classification. Certain HS tariff classifications are also governed by a regional value content (RVC) to further demonstrate origin status. Instruction for calculating RVC on following Addendum Page

Code "C":

This specifies that the good be produced entirely in the US, Canada or Mexico for NAFTA OR entirely in the US, Dominican Republic or a Central American Country for CAFTA/DR exclusively from originating materials. Where code A generally applies to "raw" materials, this code allows for separate items that are incorporated into a good to qualify on their own as originating material.

Code "D":

This is very restrictive and refers to goods classified under two limited circumstances of the HS tariff. The first, "D1", covers a good that was imported into the NAFTA or CAFTA/DR territory in a disassembled or unassembled state which was classified as an assembled good. The second, "D2", covers the situation where both a good and its parts are specified in the tariff heading, w/out further subdivision, or where the good and its parts are specifically described in a subheading. (This NEVER applies to apparel and other textiles, chapters 61-63) **It is HIGHLY recommended to not use "D1" or "D2" w/out legal counsel and advise or a ruling from customs.

Code "E":

This refers specifically to certain automatic data processing goods and their parts. i.e. automatic data processing machines, digital processing units, input or output units, storage units, parts of computers and computer power supplies.

Code "F":

This refers to certain agricultural goods. It does not apply to goods that wholly originate in Canada or the United States and are imported into either country.

Addendum 2

Regional Value Content (Net cost field # 9)

If you use Preference Criteria B indicating some of the raw materials are not from the United States, Canada or Mexico for NAFTA or from the US, Dominican Republic or a Central American country for CAFTA/DR – USE one of these formulations to determine if the item can be classified US, Canada or Mexico to qualify for NAFTA or the item can be classified US, Dominican Republic or a Central American country for CAFTA/DR.

In limited cases, if there is foreign material in a product, NAFTA and CAFTA/DR requires a specified amount of “Regional Value Content” in order for a good to obtain NAFTA or CAFTA/DR tariff preference.

There are 2 methods for calculating RVC:
Transaction Value formula Or Net Cost Formula

These methods involve subtracting the value of non-originating materials in a good to arrive at its percentage of North American content. Transaction value generally means the price actually paid or payable for a good. Net Cost method removes sales promotion, marketing and after-sales service costs, royalties, shipping and packing costs and some interest costs from the equation.

Transaction Value formula

$$\frac{TV-VNM}{TV} \times 100 = RVC$$

TV: Transaction value of good (price to customer)

VNM: Value of non-originating materials used by the producer in the production of the good.

RVC: Regional Value Content, expressed as a percentage*

*In most cases the minimum required level of RVC is 60 % for this formula.

If 60% or more, “NO” may be entered in field 9, Net Cost.

If less than 60%, good does not qualify under NAFTA or CAFTA/DR and results in a change to your Country of Origin

Net Cost formula

$$\frac{NC-VNM}{NC} \times 100 = RVC$$

NC: Net Cost of a good (standard cost of product minus packing & transportation)

VNM: Value of non-originating materials used by the producer in the production of the good.

RVC: Regional Value Content, expressed as a percentage.*

*In most cases the minimum required level of RVC is 50% for this formula

If 50% or more, “NC” may be entered in field 9, Net Cost

If less than 50%, good does not qualify under NAFTA or CAFTA/DR and results in a change your Country of Origin