

USMCA TRANSACTION VALUE METHOD CALCULATION SHEET

Certificate ID: CA-INT-1B3BD179

PRODUCT DETAILS

Country of Origin: Canada

Quantity: 1

Unit: Hoody Sweater

Total Value (Invoice Price): 42.37

Currency: CAD

TRANSACTION VALUE METHOD FACTS

Formula: $RVC = (AV - VNM) / AV \times 100$

Calculation: $RVC = (\$42.37 - \$5.00) / \$42.37 \times 100 = 88.20\%$

TRANSACTION VALUE BREAKDOWN

Transaction Value (TV): \$42.37

Custom Valuation of Shipment: \$30.76 (In Receiving Country's Currency)

Non-Originating Materials Value (VNM): \$5.00

RVC Percentage: 88.20%

RVC Status: QUALIFIES (based on RVC only)

DETAILED COMPONENT BREAKDOWN

Component 1: FOB Invoice Price

- Value: \$26.00 (in receiving country's currency)
- Origin Status: Originating (canada)
- Cost Type: originating (customs valuation)
- HS Code: Not specified

Component 2: Freight to Border

- Value: \$2.29 (in receiving country's currency)
- Origin Status: Originating (canada)
- Cost Type: originating (customs valuation)
- HS Code: Not specified

Component 3: Insurance

- Value: \$1.22 (in receiving country's currency)
- Origin Status: Originating (canada)
- Cost Type: originating (customs valuation)

- HS Code: Not specified

Component 4: Packing Costs

- Value: \$1.25 (in receiving country's currency)
- Origin Status: Originating (canada)
- Cost Type: originating (customs valuation)
- HS Code: Not specified

Component 5: Materials

- Value: \$15.00
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Cotton knit (80%)

Component 6: Materials

- Value: \$5.00
- Origin Status: Non-Originating (other)
- Cost Type: non_originating
- HS Code: 5402.44.00
- Notes: Elastane (5%)

Component 7: Materials

- Value: \$1.00
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Sewing Thread

Component 8: Direct Labor

- Value: \$4.00
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified

Component 9: Overhead Costs

- Value: \$1.50
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified

Component 10: Packaging Costs

- Value: \$3.50
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified

CUSTOMS VALUATION COMPONENTS

Components affecting customs valuation for import purposes:

Important: Does the invoice price include freight, insurance, and packing costs, to the border? If not, please enter them separately.

- FOB Invoice Price: \$26.00 (in receiving country's currency)
- Freight to Border: \$2.29 (in receiving country's currency)
- Insurance: \$1.22 (in receiving country's currency)
- Packing Costs: \$1.25 (in receiving country's currency)

Total Customs Valuation Impact: \$30.76

TARIFF SHIFT ANALYSIS

Final Product HS Code: 61012000

Product-specific rule: General Chapter 61 rule: tariff_shift

- Materials: 54024400 → 61012000 (Chapter Change (CTC)) - ✓ Meets requirement

Non-originating components analyzed: 1

Components meeting tariff shift requirement: 1/1

Sufficient tariff shift: YES

Recommendation: QUALIFIED: All non-originating components meet tariff shift requirements.

Supporting evidence (supplier invoices, PSR excerpt, calculation) is on file and available upon request.

Origin Criterion Determined: D

RVC-only (CTH_OR_RVC) - Tariff shift not required

Product-Specific Rule (Complete): through

Source: PSR_DATABASE (canada_gov)

Qualification Status: QUALIFIED (RVC: 88.20%)

Explanation: Good qualifies under Transaction Value Method with 88.2% RVC (meets 60.00% threshold). Criterion D assigned because RVC qualification achieved. PSR (CTH_OR_RVC) requires RVC only. Source: PSR_DATABASE (canada_gov)