

USMCA TRANSACTION VALUE METHOD CALCULATION SHEET

Certificate ID: CA-INT-793BDCFE

PRODUCT DETAILS

Country of Origin: Canada
Quantity: 1
Unit: Hoodie Sweater
Total Value (Invoice Price): 25.00
Currency: CAD

TRANSACTION VALUE METHOD FACTS

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

Calculation: $RVC = (\$25.00 - \$8.00) / \$25.00 \times 100 = 68.00\%$

TRANSACTION VALUE BREAKDOWN

Transaction Value (TV): \$25.00
Custom Valuation of Shipment: \$17.86 (In Receiving Country's Currency)
Non-Originating Materials Value (VNM): \$8.00
RVC Percentage: 68.00%
RVC Status: QUALIFIES (based on RVC only)

DETAILED COMPONENT BREAKDOWN

Component 1: FOB Invoice Price

- Value: \$17.86 (in receiving country's currency)
- Origin Status: Originating (canada)
- Cost Type: originating (customs valuation)
- HS Code: Not specified

Component 2: Materials

- Value: \$8.00
- Origin Status: Non-Originating (other)
- Cost Type: non_originating
- HS Code: 6006.22.00
- Notes: Cotton knit fabric (1.5 m)

Component 3: Materials

- Value: \$2.50
- Origin Status: Originating (canada)

- Cost Type: originating
- HS Code: Not specified
- Notes: Polyester lining (0.5 m)

Component 4: Materials

- Value: \$1.20
- Origin Status: Originating (mexico)
- Cost Type: originating
- HS Code: Not specified
- Notes: Zipper (1 piece)

Component 5: Materials

- Value: \$0.80
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Thread & trims

Component 6: Direct Labor

- Value: \$9.00
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Labor (cut & sew, 1 hr)

Component 7: Packaging Costs

- Value: \$0.50
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Packaging (polybag, tag)

Component 8: Overhead Costs

- Value: \$3.00
- Origin Status: Originating (canada)
- Cost Type: originating
- HS Code: Not specified
- Notes: Overhead & compliance (per unit)

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: \$17.86 (in receiving country's currency)

Total Customs Valuation Impact: \$17.86

TARIFF SHIFT ANALYSIS

Final Product HS Code: 6110202070

Product-specific rule: Either MIXED with None% RVC threshold

- Materials: 60062200 → 6110202070 (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 (MIXED) - Tariff shift not required

Product-Specific Rule (Complete): 6110.11-6110.20 A change to subheading 6110.11 through 6110.20 from any other chapter, except from heading 51.06 through 51.13, 52.04 through 52.12, 53.10 through 53.11, Chapter 54 or heading 55.08 through 55.16 or 60.01 through

Source: PSR_DATABASE (ustr_pdf)

Qualification Status: QUALIFIED (RVC: 68.00%)

Explanation: Good qualifies under Transaction Value Method with 68.0% RVC (meets 60% threshold). Criterion D assigned because RVC qualification achieved. PSR (MIXED) requires RVC only. Source: PSR_DATABASE (ustr_pdf)