

Lessons in Recordkeeping: That NAFTA C.O. Just Isn't Enough

by Michelle Kelley - Tuesday, November 06, 2007

Is your company in compliance with U.S. Customs recordkeeping requirements? Do you maintain NAFTA Certificate of Origin (C.O.) *and* supporting records?

It may interest you to know that as an importer, you are responsible for maintaining and producing on demand not just NAFTA Certificates of Origin, but *all* supporting documents that demonstrate origin.

Just ask Ford Motor Company, which a District Court in Texas recently denied a motion to dismiss a U.S. Customs claim for recordkeeping penalties.

Ford had argued that it was not responsible for maintaining certain NAFTA supporting documents because the (a)1(A) list (which details the records that importers are required by law to maintain and produce upon demand) only identifies “NAFTA Certificates of Origin and supporting records,” and does not more specifically identify “supporting records.”

The District Court however, ruled in favor of Customs, stating that importers are indeed responsible for producing “supporting records” which demonstrate origin, and therefore NAFTA eligibility, as they, in fact, constitute entry records.

We can help

Is your company compliant with U.S. Customs recordkeeping requirements? Mohawk can help. For more information about our on-site seminars and consulting on NAFTA and recordkeeping, please contact Robert Stein at rstein@mohawkglobal.com or (315) 455-3003.



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