**Market Research Report**

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**Customs Information**

**Research Created For: ABC Company
Contact:**  **John Smith, Managing Director**

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 Torrington, CT

Phone: 860-555-4545
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URL: [www.](http://www.centritecseals.com) ABCCo.com

**Research Conducted By: US Commercial Service Connecticut
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 Middletown, CT 06457
Phone: 860-638-6951
Email: Cheryl.McClellan@trade.gov

**Market Analysis**

This Market Research Report was compiled to assist you in determining which markets to enter and how to enter them. Market Analysis looks at which countries are importing products in the same Harmonized Code (HS Code) as your product and from where are they importing these products. This information will suggest which countries would be good markets for your product.

 For ABC Co, the markets that showed the most potential for your products were Canada, Mexico and Peru.

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**Tariff Data**

Tariff Data shows what tariffs and duties are placed on products in this Harmonized Code by country. Tariffs and duties are an important consideration for a company’s export strategy, as they may significantly increase the cost of one’s product to the end consumer.

Canada has a 0% Tariff and a 5 % HST Value Added Tax (VAT)and a 10% GST VAT. Mexico has a 0% Tariff and a 16% VAT. Peru has a 0% Tariff and a 16% VAT.

See <http://export.gov/logistics/eg_main_018130.asp> for more information.

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**General Overview and Economic Outlook**

## Economic Outlook in Canada

## Canada’s economy is expected to grow 2.3 per cent this year, up from 2 per cent growth in 2013 and one-tenth of a point higher than its January forecast, the [IMF](http://www.imf.org/external/pubs/ft/survey/so/2014/RES040814A.htm) said. It left its 2015 prediction at 2.4 per cent. <http://www.imf.org/external/country/CAN/index.htm>

## Economic Outlook in Latin America

## With conditions in the global economy expected to improve in 2014 and beyond, the regional economic outlook is positive, with growth strengthening steadily from 2.9 percent in 2014 to 3.7 percent in 2016.

## Together with the expected increase in global trade, the region’s exports will grow from 4.0 percent in 2014 to 5.4 percent in 2016. The enhanced growth in exports will support GDP growth and improve current account balances. On the other hand, the continued decline in commodity prices will reduce export revenues, implying fewer resources for consumption and investment, and also worsen trade and current account balances.

## *Source*: World Bank <http://www.worldbank.org/en/publication/global-economic-prospects/regional-outlooks/lac#2>

Doing Business in Canada <http://export.gov/canada/doingbusinessincanada/index.asp>

Doing Business in Mexico – 2013 Country Commercial Guide [CCG2013](http://export.gov/mexico/static/CCG2013_Latest_eg_mx_064086.pdf)

Doing Business in Peru – 2013 Country Commercial Guide [Country Commercial Guide](http://buyusainfo.net/docs/x_8357532.pdf)

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**Other Organizations**

**Associations**

AMERICAN CHAMBER OF COMMERCE OF CANADA is a private, non-profit, membership organization that endeavors to promote the two-way flow of trade and investment, while simultaneously ensuring that the interests of U.S. companies are protected in Canada. <http://www.amchamcanada.ca/>

AMERICAN CHAMBER OF COMMERCE OF MEXICO was founded more than 90 years ago, positioning itself as a non-profit and non-partisan organization. It is affiliated with the two most active and significant international business organizations in the world: the United States Chamber of Commerce and the Association of American Chambers of Commerce in Latin America (AACCLA). - See more at: <http://www.amcham.org.mx/about-us/our_mission.aspx#sthash.2QKvCLbV.dpuf>

THE AMERICAN CHAMBER OF COMMERCE OF PERU represents Peruvian and foreign companies, advocates and promotes free-market economies, and works to strengthen trade, investment, and exchange between Peru and the United States. <http://www.amcham.org.pe/home/>

 **U.S. Chamber of Commerce – Americas**
1615 H Street, N.W.
Washington, D.C. 20062-2000
Tel: (202) 659-6000, 463-5924
Fax: (202) 822-2491
Email: jperales@uschamber.com
Internet: <https://www.uschamber.com/south-america>
Contact: José Raúl Perales, Director, Americas

The U.S. Chamber of Commerce is the most extensive, nationwide chamber in the United States. The U.S. Chamber has expanded its overseas activities and is exploring a number of programs designed to assist SME exporters to the Americas – Canada, Latin America and the Caribbean.

**TRADE ASSOCIATIONS**

[IEEE](http://www.ieee.org/)

The IEEE is a leading professional association for the advancement of technology. The IEEE originally an acronym for the Institute of Electrical and Electronics Engineers, Inc. has expanded into many related fields ranging from aerospace systems, computers and telecommunications to biomedical engineering, electric power and consumer electronics.

[Motion Control Association](http://www.motioncontrolonline.org/)

The MCA is a global not-for-profit trade group dedicated to promoting the understanding and use of motion control technologies. Their membership includes manufacturers of complete motion control systems, components, suppliers, system integrators, distributors, end users, consulting firms, academic institutions, and research groups directly involved with mechanical and electronic (mechatronics) motion control around the world.

[National Fluid Power Association](http://www.nfpa.com/)

The NFPA is a forum where fluid power channel partners--manufacturers, distributors, suppliers, customers and educators--work together to advance fluid power technology, strengthen the industry and foster member success.

[Robotics Industries Association](http://www.robotics.org/)

The RIA is the only trade group in North America organized specifically to serve the robotics industry. Member companies include leading robot manufacturers, users, system integrators, component

suppliers, research groups, and consulting firms.

[Power Transmission Distributors Association](http://www.ptda.org/)

The PTDA is the leading association for the industrial power transmission/motion control distribution channel and is dedicated to advancing distribution and strengthening its member’s success.

[Packing Machinery Manufacturers Institute](http://www.pmmi.org/)

Sponsor and producers of the PackExpo shows, PMMI has more than 550 member companies that manufacture packaging and packaging-related converting machinery, commercially-available packaging machinery components, containers and materials in the United States and Canada.

**Publications**

Canadian Mining Journal - <http://www.canadianminingjournal.com/esource/?&er=NA>

Mining.com - <http://www.mining.com/>

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**Business2Business Connections**

Business to Business Connections in the targeted markets are companies that are Importers and/or Distributors of products similar to your products. This potential Business data was put together using a paid subscription service called Kompass. Unpaid search engines, like Google, were also used for Business data and Competitor Information. Please be aware that the list of potential Businesses is not vetted. If you target one of these Businesses’, Commercial Services can conduct an International Partner Search. An International Partner Search uses a strong network of international contacts to interview potential partners and provide you with a list of up to five pre-qualified partners.

**Mining Vehicle Producers - Peru**

AUTOMOTRIZ LAVAGNA S.A.

AV. Principal 277, Urb. Santa Catalina, 15001 Lima , Peru

Tel: +51 1 2247746 Fax: +51 1 2248443

Email: ventas@automotrizlavagna.com.pe [www.automotrizlavagna.com.pe](http://www.automotrizlavagna.com.pe)

MAZZINI CHAVEZ RICARDO, Director

 Cars, mining (35320403) Mining plant vehicles (P) P = Producer

DIVEIMPORT S.A.

AV. Canadá 1160, Urb. Santa Catalina, 15001 Lima , Peru

Tel: +51 1 7122000 Fax: +51 1 7122002

Email: postmaster@divemotor.com.pe [www.divemotor.com](http://www.divemotor.com)

CAMINO PRADO MARIO ANTONIO

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

BRAILLARD S.A.

AV. República De Panamá 2289, Urb. Santa Catalina, 15001 Lima , Peru

Tel: +51 1 4118080 Fax: +51 1 4723348

Email: sac@braillardperu.com [www.peugeot.com.pe](http://www.peugeot.com.pe)

ORTIZ TABUSSO JUAN CLAUDIO Director

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

AUTOESPAR S.A.

AV. Alfredo Mendiola 1635, Urb. La Milla, 15001 Lima , Peru

Tel: +51 1 5348050 Fax: +51 1 5346428

Email: atencioncliente@autoespar.com [www.autoespar.com](http://www.autoespar.com)

ESPINOZA ORIHUELA PEDRO ELOY

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

INVERSIONES VELAOCHAGA S.A.C.

Cl. Toribio Pacheco 390, Urb. Santa Cruz, 15001 Lima , Peru

Tel: +51 1 2210938 Fax: +51 1 2213569

Email: ivsac@ivsac.com [www.ivsac.com](http://www.ivsac.com)

REATEGUI ROSELLO CARLOS P.

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

TRACTO CAMIONES USA E.I.R.L

AV. Nicolás Ayllón 3904, 15001 Lima , Peru

Tel: +51 1 6144040 Fax: +51 1 4782022

Email: ventas@tracusape.com [www.tracusape.com](http://www.tracusape.com)

MENACHO LOPEZ TEODORA ADRIANA

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

MAQUINARIAS Y EQUIPOS DEL PERU S.A.

AV. Oscar R. Benavides 2043, 07031 Callao , Peru

Tel: +51 1 4292052 Fax: +51 1 4291770

Email: gerencia@maquiperu.com [www.maquiperu.com](http://www.maquiperu.com)

RECAVARREN BARRENECHEA CARLOS OCTAVIO

Cars, mining (35320403) Mining plant vehicles (P) P = Producer

| **Major Canadian Importers**[**1**](http://www.ic.gc.ca/cgi-bin/sc_mrkti/cid/cid_e.cgi#footnote_1)**in 2011** |
| --- |
| **Company Name (alphabetical order)** | **City** | **Province**[**2**](http://www.ic.gc.ca/cgi-bin/sc_mrkti/cid/cid_e.cgi#footnote_2) | **Postal Code**[**2**](http://www.ic.gc.ca/cgi-bin/sc_mrkti/cid/cid_e.cgi#footnote_2) |
| ADVANCED SOLUTIONS INC | Kingston | Ontario | K7P 2K6 |
| AISIN CANADA INC. | Stratford | Ontario | N5A 6V6 |
| ARCELORMITTAL DOFASCO INC. | Hamilton | Ontario | L8N 3J5 |
| ASCS CANADIAN SIGNAL CORPORATION | Whitby | Ontario | L1N 7T8 |
| AUTO-CAMPING LIMITED | Toronto | Ontario | M1B 3L6 |
| BALDOR ELECTRIC CANADA INC. | Stratford | Ontario | N4Z 1A2 |
| BDI CANADA INC | Mississauga | Ontario | L5T 1K2 |
| BOSCH REXROTH CANADA CORP. CORPORATION BOSCH REXROTH CANADA | Welland | Ontario | L3B 5X7 |
| CHRYSLER CANADA INC. | Windsor | Ontario | N9A 5K3 |
| CNH CANADA LTD. | Burlington | Ontario | L7N 3M6 |
| DESCH CANADA LTD. | Cambridge | Ontario | N1T 1J6 |
| DRIVE PRODUCTS | Mississauga | Ontario | L4W 1T7 |
| DRIVE PRODUCTS INC. | Mississauga | Ontario | L4W 1T7 |
| EMERSON ELECTRIC CANADA LIMITED/EMERSON ELECTRIQUE DU CANADA | Markham | Ontario | L3R 0Y6 |
| ESSAR STEEL ALGOMA INC. | Sault Ste. Marie | Ontario | P6A 7B4 |
| FORD MOTOR COMPANY OF CANADA, LIMITED/FORD DU CANADA LIMITEE | Brampton | Ontario | L6T 4M3 |
| GENERAL ELECTRIC CANADA | Mississauga | Ontario | L5N 5P9 |
| GENERAL MOTORS OF CANADA LIMITED / GENERAL MOTORS DU CANADA | Oshawa | Ontario | L1H 8P7 |
| HITACHI CONSTRUCTION TRUCK MANUFACTURING LTD. | Guelph | Ontario | N1H 1B6 |
| JOHN CRANE CANADA INC. | Stoney Creek | Ontario | L8E 3A1 |
| JOHN DEERE CANADA ULC | Grimsby | Ontario | L3M 4H5 |
| KOYO CANADA INC | Burlington | Ontario | L7L 5H5 |
| LOVEJOY CANADA | Mississauga | Ontario | L5T 2L6 |
| MACK TRUCKS CANADA | Mississauga | Ontario | L5N 0B3 |
| MARTIN SPROCKET & GEAR CANADA INC | Mississauga | Ontario | L5T 1R9 |
| MOBILE PARTS INC | Val Caron | Ontario | P3N 1P5 |
| MOTION INDUSTRIES (CANADA) INC | Mississauga | Ontario | L5T 2N5 |
| NAVISTAR CANADA, INC. | Burlington | Ontario | L7L 5H4 |
| OCE-CANADA INC. | Toronto | Ontario | M2N 6K8 |
| PACCAR OF CANADA LTD.- PACCAR DU CANADA LTEE | Mississauga | Ontario | L5N 4J8 |

**Notes:**

1. The 'Major Importers' listed comprise those which collectively account for up to 80% of all imports (in terms of $ value) of the selected product for all of Canada. This list does not include individuals as well as importers whose importer numbers are unavailable. The importer is not necessarily the end-user of the product.
2. In the case of non-resident importers with addresses outside of Canada, the U.S. state is displayed if applicable and the postal code is left blank.

***Source*:** Canadian Importers Database <http://www.ic.gc.ca/cgi-bin/sc_mrkti/cid/cid_e.cgi>

Wajax Industrial Components is a Distributor of Industrial Components in Canada <http://www.wajax-industrial-components.ca/>

**ABCO Distributors (Canada) Ltd.**

**Address:**

* PO Box 67057 RPO Meadowlark, Edmonton, AB, T5R 5Y3 <http://www.abcodistributors.ca>

**Telephone:** (780) 913-4679  **Fax:** (780) 460-8044

**Products:**

* Auto Parts
* Brake Calipers
* Brakes
* Clutch
* Driveline Components: Clutches, Clutch Parts
* Master Cylinders
* Truck parts
* Undercar/Ride Components: Brake Friction
* Undercar/Ride Components: Brake Parts

**BRAKE SYSTEMS - Mexico**

 CONSTRUCTORA NACIONAL DE CARROS DE FERROCARRIL S.A.

SAN LORENZO N. 925, DEL VALLE, 03100 MEXICO DF, MEXICO

- JORGE TAMAYO PHONE: (5) 688-5233 FAX: (5) 688-8482 TELEX:  1771738

**BRAKES - Mexico**

MECANICA FALK S.A. DE C.V.

PONIENTE 150 N. 842, INDUSTRIAL VALLEJO, 02300 MEXICO DF, MEXICO

- GUSTAVO SETZER PHONE: (5) 587-1811 FAX: (5) 567-1282

**CLUTCHES - Mexico**

CONJUNTO MANUFACTURERO S.A. DE C.V. (DIV TERRESTRE)

VIA JOSE LOPEZ PORTILLO N. 6, SAN FRANCISCO CHILPAN, 54940 TULTITLAN EDO DE MEXICO, MEXICO

- WILLIAM MURFF PHONE: (5) 565-4900 FAX: (5) 390-1143 TELEX:  172261

**Customs Information**

Below, please find detailed tax and duty rate information for exports of HS codes 848360 and 848420 to Canada Mexico and Peru:

**848360 Canada Taxes and Duties**

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| **Detailed Duty and Taxes** |
| **Country of Destination: Canada** |
| **HS Code:8483600090       Reporting Units: NA** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). |
| 84836000 | Clutches and shaft couplings (including universal joints) |
| 8483600090 | Other |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: Most Favored Nations Rate (MFN)** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tariff Treatment2: General Rate** |
| Tariff Calculation: | 35% |
| Calculation Base: | FOB |
| **Tariff Treatment3: Mexico - United States Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tariff Treatment4: United States of America Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tax 1** |
| Tax Name: | HST - Federal |
| Tax Type: | VAT |
| Tax Calculation: | 5% See Formula |
| Tax Calculation Base: | FOB + DUTY |
| Formula: | 5% \* (FOB&DUTY ) |
| **Tax 2** |
| Tax Name: | HST - Provincial (GST) |
| Tax Type: | VAT |
| Tax Calculation: | 10% See Formula |
| Tax Calculation Base: | FOB + DUTY |
| Formula: | 10% \* (FOB&DUTY ) |
| Notes: | General information regarding the GST/HST can be found here: (<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html> ). The HST rate will vary by province. Alberta, Manitoba, Northwest Territories, Nunavut, Prince Edward Island, Saskatchewan and the Yukon are 0%, British Colombia is 7%, New Brunswick, Newfoundland and Labrador and Ontario are 8% and Nova Scotia is 10%. Quebec maintains its own rates, which can be found here: (<http://www.revenu.gouv.qc.ca/en/default.aspx> ) Additionally, there can be exceptions by province and product. More detail can be found here: (<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/gnrl/txbl/zrrtd-eng.html> ) |
| **Country Notes** |
| HS Code Format: | 10 digits: XXXX.XX.XX.XX (i.e. 0101.10.00.10) |
| Details: | The seventh and eight digits correspond to the national nomenclature and the ninth and tenth digits represent statistical codes |
| Other Details: | The dispositions in chapter 99 are not treated. Some HS codes must be used for quotas (under or above the contingent). Please verify your classification accordingly. Some HS codes must be used depending on the value of goods. Please verify your classification accordingly. |
| Chapters 98/99: | 98 : Special classification provision - non-commercial (relief provisions and prohibition provisions) 99 : Special classification provisions - commercial (End Use and specific goods) |

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| Co**848360 Mexico Taxes and Duties** CUSTOMS Info LLC. All Rights Reserved. |
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| **Detailed Duty and Taxes** |
| **Country of Destination: Mexico** |
| **HS Code:84836001       Reporting Units: Kg** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints). |
| 848360 | Clutches and shaft couplings (including universal joints) |
| 84836001 | Clutches |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: General Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tariff Treatment2: United States of America Rate (NAFTA Rate)** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tax 1** |
| Tax Name: | VAT Standard |
| Tax Type: | VAT |
| Tax Calculation: | 16% See Formula |
| Tax Calculation Base: | CIF + DUTY |
| Formula: | 16% \* ( CIF&DUTY ) |
| Notes: | Standard Vat rate applies to all items unless if a Vat exemption is specified. Also, Tax Rate applies on CIF + duty + excise + any tax or charge on import |
| **Country Notes** |
| HS Code Format: | 8 digits: XXXX.XX.XX (i.e. 0101.10.01) |
| Details: | The first six digits stand for the Harmonized System Nomenclature and the next two digits correspond to the national nomenclature |
| Other Details: | Some HS codes must be used for specific periods of the year. Please verify your classification accordingly. |
| Chapters 98/99: | Specials operations |

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**848360 Peru Taxes and Duties** CUSTOMS

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| **Detailed Duty and Taxes** |
| **Country of Destination: Peru** |
| **HS Code:8483601000       Reporting Units: U, U 6** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8483 | Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including |
| 848360 | Clutches and shaft couplings (including universal joints) |
| 8483601000 | Clutches |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: General Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tariff Treatment2: Free Trade Agreement United States-Peru (USA-Peru)** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tax 1** |
| Tax Name: | Insurance tax (seguro) |
| Tax Type: | Other Taxes |
| Tax Calculation: | 1% |
| Tax Calculation Base: | CIF + DUTY |
| **Tax 2** |
| Tax Name: | Preshipment inspection fee |
| Tax Type: | Other Taxes |
| Tax Calculation: | 1% See Formula |
| Tax Calculation Base: | FOB |
| Formula: | IF FOB > 5000 USD THEN MAXIMUM(1% \* (FOB), 5000 USD) OTHERWISE 0 |
| Notes: | For new articles only. For used articles, tax rate of 1% on FOB applies when value is over 2000 USD (minimum 250 USD). This is a fee payable to one of the 3 govt approved companies for supervising the import. |
| **Tax 3** |
| Tax Name: | MUNICIPAL TAX |
| Tax Type: | Other Taxes |
| Tax Calculation: | 2% See Formula |
| Formula: | 2% \* (CIF&DUTY + [Preshipment inspection fee] + [Insurance tax (seguro)] ) |
| Notes: | Tax Rate on CIF + duty + other taxes except VAT |
| **Tax 4** |
| Tax Name: | VAT Standard |
| Tax Type: | VAT |
| Tax Calculation: | 16% See Formula |
| Tax Calculation Base: | CIF + DUTY |
| Formula: | 16% \* (TAX(56) + [MUNICIPAL TAX] + [Preshipment inspection fee] + [Insurance tax (seguro)] ) |
| Notes: | Tax Rate applies to CIF + Duty + any tax or charge on import |
| **Country Notes** |
| HS Code Format: | 10 digits: XXXX.XX.XX.XX (i.e. 0101.10.10.00) |
| Details: | The first six digits stand for the Harmonized System Nomenclature and the next four digits correspond to the national nomenclature |
| Chapters 98/99: | 98: Baggage, Personal effects, non-commercial samples |

 **848420 Canada Taxes and Duties**

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| **Detailed Duty and Taxes** |
| **Country of Destination: Canada** |
| **HS Code:8484200000       Reporting Units: NA** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. |
| 8484200000 | Mechanical seals |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: Most Favored Nations Rate (MFN)** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tariff Treatment2: General Rate** |
| Tariff Calculation: | 35% |
| Calculation Base: | FOB |
| **Tariff Treatment3: Mexico - United States Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tariff Treatment4: United States of America Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | FOB |
| **Tax 1** |
| Tax Name: | HST - Federal |
| Tax Type: | VAT |
| Tax Calculation: | 5% See Formula |
| Tax Calculation Base: | FOB + DUTY |
| Formula: | 5% \* (FOB&DUTY ) |
| **Tax 2** |
| Tax Name: | HST - Provincial (GST) |
| Tax Type: | VAT |
| Tax Calculation: | 10% See Formula |
| Tax Calculation Base: | FOB + DUTY |
| Formula: | 10% \* (FOB&DUTY ) |
| Notes: | General information regarding the GST/HST can be found here: (<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/menu-eng.html> ). The HST rate will vary by province. Alberta, Manitoba, Northwest Territories, Nunavut, Prince Edward Island, Saskatchewan and the Yukon are 0%, British Colombia is 7%, New Brunswick, Newfoundland and Labrador and Ontario are 8% and Nova Scotia is 10%. Quebec maintains its own rates, which can be found here: (<http://www.revenu.gouv.qc.ca/en/default.aspx> ) Additionally, there can be exceptions by province and product. More detail can be found here: (<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/gst-tps/gnrl/txbl/zrrtd-eng.html> ) |
| **Country Notes** |
| HS Code Format: | 10 digits: XXXX.XX.XX.XX (i.e. 0101.10.00.10) |
| Details: | The seventh and eight digits correspond to the national nomenclature and the ninth and tenth digits represent statistical codes |
| Other Details: | The dispositions in chapter 99 are not treated. Some HS codes must be used for quotas(under or above the contingent). Please verify your classification accordingly. Some HS codes must be used depending on the value of goods. Please verify your classification accordingly. |
| Chapters 98/99: | 98 : Special classification provision - non-commercial (relief provisions and prohibition provisions) 99 : Special classification provisions - commercial (End Use and specific goods) |

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**848420 Mexico Taxes and Duties**

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| **Detailed Duty and Taxes** |
| **Country of Destination: Mexico** |
| **HS Code:84842001       Reporting Units: Kg** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals. |
| 848420 | Mechanical seals |
| 84842001 | Mechanical sealing gaskets |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: General Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tariff Treatment2: United States of America Rate (NAFTA Rate)** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tax 1** |
| Tax Name: | VAT Standard |
| Tax Type: | VAT |
| Tax Calculation: | 16% See Formula |
| Tax Calculation Base: | CIF + DUTY |
| Formula: | 16% \* ( CIF&DUTY ) |
| Notes: | Standard Vat rate applies to all items unless if a Vat exemption is specified. Also, Tax Rate applies on CIF + duty + excise + any tax or charge on import |
| **Country Notes** |
| HS Code Format: | 8 digits: XXXX.XX.XX (i.e. 0101.10.01) |
| Details: | The first six digits stand for the Harmonized System Nomenclature and the next two digits correspond to the national nomenclature |
| Other Details: | Some HS codes must be used for specific periods of the year. Please verify your classification accordingly. |
| Chapters 98/99: | Specials operations |

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**848420 Peru Taxes and Duties**

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| **Detailed Duty and Taxes** |
| **Country of Destination: Peru** |
| **HS Code:8484200000       Reporting Units: U, U 6** |
| 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof |
| 8484 | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packages; mechanical seals |
| 8484200000 | Mechanical seals |
| **Country of Origin: United States** |
| **Country Shipped From: United States** |
| **Tariff Treatment1: General Rate** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tariff Treatment2: Free Trade Agreement United States-Peru (USA-Peru)** |
| Tariff Calculation: | Free |
| Calculation Base: | CIF |
| **Tax 1** |
| Tax Name: | Insurance tax (seguro) |
| Tax Type: | Other Taxes |
| Tax Calculation: | 1% |
| Tax Calculation Base: | CIF + DUTY |
| **Tax 2** |
| Tax Name: | Preshipment inspection fee |
| Tax Type: | Other Taxes |
| Tax Calculation: | 1% See Formula |
| Tax Calculation Base: | FOB |
| Formula: | IF FOB > 5000 USD THEN MAXIMUM(1% \* (FOB), 5000 USD) OTHERWISE 0 |
| Notes: | For new articles only. For used articles, tax rate of 1% on FOB applies when value is over 2000 USD (minimum 250 USD). This is a fee payable to one of the 3 govt approved companies for supervising the import. |
| **Tax 3** |
| Tax Name: | MUNICIPAL TAX |
| Tax Type: | Other Taxes |
| Tax Calculation: | 2% See Formula |
| Tax Calculation Base: | CIF + DUTY |
| Formula: | 2% \* (CIF&DUTY + [Preshipment inspection fee] + [Insurance tax (seguro)] ) |
| Notes: | Tax Rate on CIF + duty + other taxes except VAT |
| **Tax 4** |
| Tax Name: | VAT Standard |
| Tax Type: | VAT |
| Tax Calculation: | 16% See Formula |
| Tax Calculation Base: | CIF + DUTY |
| Formula: | 16% \* (TAX(56) + [MUNICIPAL TAX] + [Preshipment inspection fee] + [Insurance tax (seguro)] ) |
| Notes: | Tax Rate applies to CIF + Duty + any tax or charge on import |
| **Country Notes** |
| HS Code Format: | 10 digits: XXXX.XX.XX.XX (i.e. 0101.10.10.00) |
| Details: | The first six digits stand for the Harmonized System Nomenclature and the next four digits correspond to the national nomenclature |
| Chapters 98/99: | 98: Baggage, Personal effects, non-commercial samples |

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