UNDERSTANDING
THE UNITED STATES-MEXICO-CANADA AGREEMENT

July 9, 2020
Agenda

- U.S. Customs Overview
- USMCA Highlights
- USMCA Rules of Origin
- Canadian Concepts
- Duty Mitigation Strategies
- USMCA for Automotive Goods
- Certification Procedures
- USMCA Other Changes
- Q&A
U.S. Customs Overview

U.S. Customs and Border Protection ("CBP")
► One of the world's largest law enforcement organizations, whose focus is the security of U.S. borders and enforcement of U.S. international trade law.
► Fully operational branch of law enforcement with employees ranging from forensic accountants and scientists to uniformed officers and trade specialists.

CBP Centers of Excellence and Expertise ("CEEs")
► Hub of CBP Import Specialist teams among the various CBP ports of entry in the U.S.
► Ten CEEs located around the country, each specializing in an industry and range of commodities.
  • Hence, local CBP port authorities have limited impact on trade compliance matters, but still have complete control of the physical entry of cargo, e.g., seizures, etc.
“Reasonable Care” Standard

Who is responsible for customs compliance?

- The Importer of Record is principally responsible for using “Reasonable Care” to report accurate information to CBP, pay the correct amount of duty, and maintain all required records.

Risks associated with non-compliance:

- Inadequate internal controls to monitor imports/exports can result in fines, penalties, overpayment of duties, and supply chain delays if goods are held up at the border.
- “My broker did it” is not a valid defense to a penalty case.
- Liability generally flows to the corporate entity acting as the importer of record, but “persons” may also share personal liability for customs violations in future penalty cases. See Trek Leather court case.
USMCA Highlights and Thought Leadership
NEW USMCA CENTER OF EXCELLENCE

- Staffed with CBP experts from operational, legal, and audit disciplines
- Will collaborate with Canadian and Mexican customs authorities
- Will provide guidance to public and private stakeholders
- Will schedule outreach events, respond to training requests
- Will develop and distribute informational resources
USMCA Background

- On Sep. 30, 2018, the U.S., Canada and Mexico announced they had reached a trilateral free trade agreement (in principle), concluding more than 13 months of negotiations.
- The agreement was officially signed by all three parties on Nov. 30, 2018.
- The agreement entered into force on July 1, 2020.
  - Mexico became the first country to ratify USMCA when its Senate approved the agreement on June 19, 2019;
  - The U.S. Congress and Senate ratified the agreement on Dec. 19, 2019 and Jan. 16, 2020, respectively. President Trump signed the agreement into law on Jan. 29, 2020.
Summary of Major Changes

**NAFTA**
- Certificate of Origin Required
- Wide range of existing rulings for similar goods
- De Minimis: 7%
- Exporter/producer responsible for certification
- No “end date”
- No Labor Wage Content (“LVC”) requirement

**USMCA**
- No Certificate required*
- NAFTA rulings will not apply
- New USMCA Center of Excellence
- De Minimis: 10%
- Importer responsible for certification
- Sunset clause of 16 years with an option for review every 6 years
- Increased Regional Value Content (“RVC”) requirements**

* Certification procedures are mentioned below in more detail. Although no certificate is required, certain data elements are required to substantiate a USMCA claim.

** Alternative staging regime allows vehicle producers time to become compliant with the new regulations.
Current NAFTA participants should prepare, solicit data, and qualify products for a “seamless” transition to USMCA. NAFTA rules continued to apply until July 1, 2020. The ripple effects from a lack of preparedness include:

- Unnecessary duty exposure on imports;
  - Both at time of entry and adjustments made on value reconciliation;
- Penalties and fines for claiming duty-free treatment on ineligible goods;
  - Burden is now on the IMPORTER to maintain all supporting documentation;
- Delay in responses to broker requests for USMCA eligibility claims;
- Uncertainty when responding to Customs Forms (“CF”) 28 or Verifications; and
- Untimely / erroneous responses to customer solicitation requests.
USMCA Highlights and Thought Leadership

USING CHINESE-ORIGIN COMPONENTS

HQ H305370 (Oct. 11, 2019)

- Regarding the NAFTA Rules of Origin: “[w]hen determining the country of origin for purposes of applying current trade remedies under Section 301... the substantial transformation analysis is applicable.”
- Thus, when producing in Mexico or Canada with Chinese-origin goods, an additional 25% U.S. tariff may still apply.

Energizer Battery, Inc. v. United States, 190 F. Supp. 3d 1308 (2016)

- The court found that Chinese-origin components used to produce a flashlight had a pre-determined end-use at the time of importation. The assembly process was not complex enough to constitute a substantial transformation. Thus, Energizer’s imported components did not undergo a change in “name, character, or use.”
USMCA Highlights and Thought Leadership

MERCHANDISE PROCESSING FEES (“MPF”)

- Originating goods are exempt from MPF only at the time of entry.
- Tariff codes with a 0% duty rate are subject to MPF.
  - These tariff codes will not include a Special Program Indicator (“SPI”) under USMCA.
  - However, the SPI of “S” can be claimed on these duty-free goods to receive the MPF exemption.
  - These claims will be subject to the same certification requirements as a normal USMCA claim.
- MPF will not be refunded on post-importation refund claims.
  - This applies to Post Summary Corrections, Protests, and Reconciliation.
Article 3 of the agreement raised the Regional Value Content ("RVC") requirements:

- Increased overall RVC requirement from the current 62.5% to 75% for passenger vehicles and light trucks, phased in over a 5-year period; and
- Created an automotive parts RVC in 3 new categories: core parts at 75%, principal parts at 70%, and complementary parts at 65%, over a 5-year period.
Vehicle producers claiming duty-free treatment under the USMCA must comply with the new Labor Value Content ("LVC") requirement in addition to other Rules of Origin.

The LVC calculation relies heavily on “high-wage labor costs, and “high-wage material and manufacturing expenditures.”

These materials and expenditures must be produced at “qualifying wage-rate production plants” where the average hourly wage for direct production workers is USD $16.00.

The producer can choose to base the calculation using imported or acquired materials.

Accordingly, we would expect many suppliers to be solicited for this type of information.

The producer will provide the U.S. Department of Labor with the names, addresses, EINs, and points of contact for whom they rely for the information provided to them.
USMCA Rules of Origin
USMCA Rules of Origin

- The USMCA made updates to the rules of origin established under NAFTA.
- Product-specific Rules of Origin determine whether products are eligible for duty-free treatment.
  - Updates to the general rules of origin principles under the NAFTA; and
  - Changes to the product-specific rules of origin for certain products, e.g., automotive goods, chemicals, steel-intensive products, textiles, etc.
General rules of origin “updated” under the USMCA - a good generally qualifies under USMCA if it was:

- “Wholly obtained or produced” entirely in the territory of one or more USMCA parties;
- Produced entirely in the territory provided that the resulting good satisfies the “product-specific rules of origin,” e.g., “tariff shift,” RVC, or product-specific processing requirements;
- Produced entirely in the territory of one or more USMCA parties exclusively from materials that themselves qualify as originating; or
- The good meets the “unassembled goods” requirement.*

* The good was imported into the territory of one of the USMCA countries in an unassembled or disassembled form but was classified as an assembled good pursuant to General Rule of Interpretation 2(a).
Changes to certain product-specific rules of origin: some USMCA rules are more stringent than NAFTA’s rules. Other rules, e.g., chemicals, could be viewed as more flexible than the NAFTA ones. The list of products below are subject to the revised USMCA product-specific rules.

<table>
<thead>
<tr>
<th>Harmonized Tariff Schedule (“HTS”) Chapters</th>
<th>Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>27</td>
<td>Certain mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes</td>
</tr>
<tr>
<td>28-38</td>
<td>Certain chemicals, chemical products, pharmaceutical products, fertilizers, dyes, essential oils, soaps, explosives and photographic or cinematographic goods</td>
</tr>
<tr>
<td>39-40</td>
<td>Certain plastics and articles thereof and certain rubber andarticles thereof</td>
</tr>
<tr>
<td>73</td>
<td>Certain articles of iron or steel (e.g., welded pipes and tubes, fittings, structures, wires, steel cloth, nails, tacks, and staples)</td>
</tr>
</tbody>
</table>
## USMCA Rules of Origin (cont’d)

<table>
<thead>
<tr>
<th>HTS Chapters</th>
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<tbody>
<tr>
<td>85</td>
<td>Certain electronics and components (e.g. certain monitors and projectors, certain components used in telecommunications equipment, and certain electrical transformers and their parts)</td>
</tr>
<tr>
<td>86</td>
<td>Certain parts of railways or tramway locomotives or rolling stock; containers</td>
</tr>
<tr>
<td>90</td>
<td>Certain liquid crystal display (“LCD”) assemblies</td>
</tr>
<tr>
<td>40, 70, 83, 84, 85, 87, 90, and 94</td>
<td>Certain automotive goods</td>
</tr>
<tr>
<td>42, 50-63, 70, 94, and 96</td>
<td>Textile and apparel goods</td>
</tr>
</tbody>
</table>
USMCA Rules of Origin (cont’d)

**Tariff Shift Example - Engine Pump**

8413.11-8413.82

A change to subheading 8413.11 through 8413.82 from any other heading; or

A change to subheading 8413.11 through 8413.82 from subheading 8413.91 through 8413.92, whether or not there is also a change from any other heading, provided there is a regional value content of not less than:

(a) 60 percent where the transaction value method is used; or

(b) 50 percent where the net cost method is used.

<table>
<thead>
<tr>
<th>Item / Material Description</th>
<th>Part Number</th>
<th>Level</th>
<th>Unit Price</th>
<th>Quantity</th>
<th>Value</th>
<th>Country of Origin</th>
<th>Tariff Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engine Pump</td>
<td>AAA</td>
<td>1</td>
<td>$500.00</td>
<td></td>
<td>$</td>
<td>-</td>
<td>8413.30.1000</td>
</tr>
<tr>
<td>Sub-Assy</td>
<td>BBB</td>
<td>2</td>
<td>$250.00</td>
<td>1</td>
<td>$250.00</td>
<td>Canada</td>
<td>8413.91</td>
</tr>
<tr>
<td>Steel Tube</td>
<td>XYZ</td>
<td>3</td>
<td>$50.00</td>
<td>5</td>
<td>$250.00</td>
<td>Germany</td>
<td>7303.00</td>
</tr>
</tbody>
</table>
USMCA Rules of Origin (cont’d)

RVC EXAMPLE - ENGINE PUMP

8413.11-8413.82\textsuperscript{19} A change to subheading 8413.11 through 8413.82 from any other heading; or

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USMCA Rules of Origin (cont’d)

▸ *De Minimis (Updated Provision):* This provision allows finished goods made with non-USMCA-originating materials to qualify.

▸ The USMCA increased the level of non-originating content considered de minimis from 7% to 10%. With some exceptions, a good is originating if it contains de minimis quantities of non-originating materials that do not undergo an applicable change in tariff classification.
Recovered Materials (New Provision):

- A “recovered material” qualifies as originating for the purposes of determining whether a “remanufactured good” is originating if it is derived in the territory of one or more USMCA parties and it is used in the production of and incorporated into the remanufactured good.
- “Recovered materials” are parts resulting from the disassembly of used goods that are brought into sound working condition.
USMCA Rules of Origin (cont’d)

“Remanufactured goods” are products entirely or partially composed of recovered materials, having similar life expectancy, and performing the same as or similar to such a good when new.

Sets, Kits, and Composite Goods (New Provision): Sets are originating only if each good in the set is originating and both the set and the goods meet all other applicable requirements of the rules of origin.
Accumulation (Updated Provision): USMCA updated the accumulation provision as follows:

• A good is originating if it is produced in the US, Mexico, or Canada by one or more producers, provided that it satisfies all applicable origin requirements;

• An originating good or material produced in one Party is considered originating in another Party when it is used as a material in the production of a good there; and

• Production on a non-originating material in a Party contributes to the originating status of the good, regardless of whether that production was sufficient to confer originating status to the material itself.
INTERMEDIATE MATERIALS

Each Party shall provide that:

- Any self-produced material, other than a component identified in Table G, that is used in the production of a good may be designated as an intermediate material for the purpose of calculating RVC if the intermediate material is subject to a RVC requirement.

- No other self-produced material subject to a RVC requirement used in the production of that intermediate material may itself be designated by the producer as an intermediate material.
USMCA Rules of Origin (cont’d)

- Transit and Transshipment (Updated Provision): USMCA allows an originating good to be shipped through a non-party without losing its status as an originating good -- provided certain conditions are met:
  - While in the possession of a non-party, the good may not undergo further operations except unloading, reloading, storing, labeling, and marking required by a USMCA party, or any other operation to preserve the good in good condition; and
  - The good must also remain under customs control while in possession of a non-party.*

* A good loses USMCA originating status when it enters the commerce of a country outside the USMCA territory. To avoid this, store a “transshipped” good in a FTZ or customs bonded warehouse of another country before returning it to the USMCA territory.
Canadian Concepts

- Canada-United States-Mexico Agreement ("CUSMA")

- Reason To Believe
  - Importer of Record has 90 days from knowledge of any error or omission to make any corrections

- Dairy / Poultry Quotas

- Refund period is extended to 4 years.

- Section 232 Aluminum Tariffs?
Duty Mitigation Strategies

- Other FTA’s
  - Canada and Mexico are party to the CPTPP and the U.S is not
    - CPTPP tends to have lower RVC requirements than CUSMA

- Duty Drawback
  - Same condition
  - Manufactured goods
    - USMCA limitation “lesser of” concept applies

- Strategic Sourcing and Shipping
De Minimis Shipment Exemptions

LOW-VALUE COURIER SHIPMENT THRESHOLDS

CANADA
Under $40CDN tax free and $150CDN duty free

UNITED STATES
Under $800USD (agreed to $100)

MEXICO
Under $50USD tax free and $117USD duty free
Raised Regional Value Content ("RVC") requirements:
- Raised the overall RVC requirement from the current 62.5% to 75% for passenger vehicles and light trucks, phased in over a 5-year period; and
- Created an automotive parts RVC in 3 new categories: core parts at 75%, principal parts at 70%, and complementary parts at 65%, over a 5-year period.

New requirements for vehicle producer’s use of steel and aluminum: at least 70% of a producer’s steel and aluminum purchases must originate in North America.

Elimination of the tracing list: The NAFTA tracing provision prevented the value of non-originating materials used to produce originating goods from being counted in any RVC calculation. This provision has been eliminated from USMCA.
USMCA Rules of Origin - Automotive Goods (cont’d)

Introduction of a Labor Value Content ("LVC") Rule: This rule requires that a certain percentage of qualifying vehicles must be produced by employees making an average of $16/hour. It is mainly aimed at Mexico.

Phase-In Period: The new RVC and LVC rules will be phased in over 3 years following USMC’s effective date, with the possibility that some companies could continue to receive duty-free treatment for autos for up to 5 years under an “alternative staging regime.”
LVC Calculation
DEFINITIONS

LVC is the labor value content, expressed as a percentage:

- HWLC is the high-wage labor costs;
- HWME is the high-wage material and manufacturing expenditures;
- HWT is the credit for high-wage technology expenditures;
- HWA is the credit for high-wage assembly expenditures;
- NC is the net cost of the vehicle; and
- Total APV is the total vehicle plant assembly annual purchase value.
LVC Calculation
FORMULAS

Formula Based on Net Cost:

LVC = \[ \frac{\text{HWLC (if the producer elects)} + \text{HWME} + \text{NC} + \text{HWLC (if in the numerator)}}{\text{Total APV}} \times 100 \] + HWT + HWA

Formula based on Total Vehicle Plant Annual Purchase Value:

LVC = \[ \frac{\text{HWLC (if the producer elects)} + \text{HWME}}{\text{Total APV} + \text{HWLC (if in the numerator)}} \times 100 \] + HWT + HWA
USMCA Certification Procedures
### USMCA Certification Procedures

USMCA established procedures that streamline certification and verification of rules of origin.

<table>
<thead>
<tr>
<th></th>
<th>NAFTA</th>
<th>USMCA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is any specific Certificate of Origin form required?</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Who can certify?</td>
<td>Exporter or producer</td>
<td>Exporter, producer, or importer</td>
</tr>
<tr>
<td>Can the Certificate of Origin be exempted for a shipment under $1,000?</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
USMCA Certification Procedures (cont’d)

USMCA established procedures that streamline certification and verification of rules of origin.

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</tr>
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<tr>
<td>Is the blanket period of 12 months the maximum term for a multi-shipment certificate?</td>
<td>Yes</td>
</tr>
<tr>
<td>Refund claim window</td>
<td>No later than 1 year after import</td>
</tr>
</tbody>
</table>
USMCA Certification Procedures (cont’d)

Minimum Data Elements (Annex 5-A to the USMCA):

1. **Importer, Exporter, or Producer Certificate of Origin**: Indicate whether the certifier is the exporter, producer, or importer in accordance with Article 5.2.

2. **Certifier**: Provide the certifier’s name, title, address (including country), telephone number, and email address.

3. **Exporter**: Provide the exporter’s name, address (including country), e-mail address, and telephone number if different from the certifier. This information is not required if the producer is completing the certification of origin and does not know the identity of the exporter. The address of the exporter shall be the place of export of the good in a party’s territory.
USMCA Certification Procedures (cont’d)

Minimum Data Elements (Annex 5-A to the USMCA):

**Producer:** Provide the producer’s name, address (including country), e-mail address, and telephone number, if different from the certifier or exporter or, if there are multiple producers, state “Various” or provide a list of producers. A person that wishes for this information to remain confidential may state “Available upon request by the importing authorities”. The address of a producer shall be the place of production of the good in a party’s territory.

**Importer:** Provide, if known, the importer’s name, address, e-mail address, and telephone number. The address of the importer shall be in a party’s territory.
USMCA Certification Procedures (cont’d)

Minimum Data Elements (cont’d)

6 **Description and HS Tariff Classification of the Good:**
   - Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the certification; and
   - If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7 **Origin Criteria:** Specify the origin criteria under which the good qualifies, as set out in Article 4.2 (Originating Goods).
Blanket Period: Include the period if the certification covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 5.2 (Claims for Preferential Tariff Treatment).

Authorized Signature and Date: The certification must be signed and dated by the certifier and accompanied by the following statement: “I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.”
BDO recommends using a standard Certificate of Origin ("CO") form when certifying goods as USMCA-originating.

An officer of the company should consider signing all certificates to demonstrate understanding of the regulations at the highest level.

Alternatively, the officer could issue written authorization designating an employee to complete and sign the USMCA CO on behalf of the company.
USMCA vs. NAFTA - Other Changes
### USMCA - Other Changes

<table>
<thead>
<tr>
<th>Sector</th>
<th>USMCA</th>
<th>NAFTA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DISPUTE SETTLEMENT</strong></td>
<td>▶ Eliminates Investor-State Dispute Settlement (“ISDS”) for Canada; and</td>
<td>▶ Trilateral commitments — Chapter 11 provides a mechanism for solving disputes between companies and NAFTA governments. Chapter 19 allows for cross-border mediation when NAFTA partners clash over dumping or subsidy cases. Chapter 20 governs disputes between states.</td>
</tr>
<tr>
<td></td>
<td>▶ Maintains ISDS only between the U.S. and Mexico for claimants meeting certain criteria.</td>
<td></td>
</tr>
<tr>
<td><strong>CURRENCY</strong></td>
<td>▶ Includes new currency provisions, i.e., Article 33.4 of Chapter 33, which commit the three countries to maintain market-determined exchange rates and refrain from competitive devaluations of their currencies.</td>
<td>▶ <strong>Does not</strong> include any currency provisions.</td>
</tr>
</tbody>
</table>
### USMCA - Other Changes (cont’d)

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<thead>
<tr>
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<th>NAFTA</th>
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</thead>
<tbody>
<tr>
<td>Government Procurement</td>
<td>- Only applies to U.S.-Mexico procurement; and</td>
<td>- Trilateral commitments — Chapter 10 requires each of the three countries to accord non-discriminatory, “national” treatment to suppliers of goods and services in the other two countries in public sector procurement that is covered by the Chapter.</td>
</tr>
<tr>
<td></td>
<td>- Canada remains covered by the more recent and comprehensive WTO Government Procurement Agreement (“GPA”) that has higher monetary thresholds.</td>
<td></td>
</tr>
<tr>
<td>Non-Market Economy</td>
<td>- Article 32.10 provides the option of locking out non-market economies. It discourages any party from signing FTAs with countries that do not allow open competition or full property rights and therefore cannot trade freely.</td>
<td>- No non-market economy clause exists under NAFTA.</td>
</tr>
<tr>
<td></td>
<td>- From a U.S. policy standpoint, an FTA with China may cause “issues.”</td>
<td></td>
</tr>
</tbody>
</table>
## USMCA - Other Changes (cont’d)

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<tr>
<td><strong>DIGITAL TRADE</strong></td>
<td>▶ Prohibits customs duties on electronically-transmitted products and limits on source code disclosure requirements; and</td>
<td>▶ Does not contain any digital trade provisions.</td>
</tr>
<tr>
<td></td>
<td>▶ Contains broad provisions on cross-border data flows and restrictions on data localization requirements.</td>
<td></td>
</tr>
<tr>
<td><strong>STATE-OWNED ENTERPRISES (“SOES”)</strong></td>
<td>▶ Requires SOEs to adhere to market forces.</td>
<td>▶ Does not have any SOEs provisions.</td>
</tr>
<tr>
<td><strong>SUNSET CLAUSE</strong></td>
<td>▶ Has a sunset clause requiring a joint review and agreement on renewal at year 6; in lieu of mutual agreement at the time, USMCA would expire 16 years later.</td>
<td>▶ Does not have an automatic sunset clause.</td>
</tr>
</tbody>
</table>
USMCA - Other Changes (cont’d)

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<tr>
<td>INTELLECTUAL PROPERTY RIGHTS (&quot;IPR&quot;)</td>
<td>Retains NAFTA’s core protections for copyrights and patents; and Includes provisions on biologic data protection; and</td>
<td>Includes copyright term up to 50 years.</td>
</tr>
<tr>
<td></td>
<td>Removes provisions on biologic data protection; and</td>
<td>INCLUDES copyright term extended to 70 years.</td>
</tr>
</tbody>
</table>
DAMON V. PIKE
Principal, International Tax - Customs and International Trade Services

EXPERIENCE
Damon Pike leads the Customs and International Trade Services group within BDO’s International Tax Services practice with over 30 years of experience helping multinational companies navigate the complex rules governing the cross-border movement of goods and services. The practice was formed through the acquisition of Global Trade Strategies, Inc. (GTS), further enhancing the firm’s cross-border global tax advisory services, focusing on the goal of minimizing duty, VAT, and excise tax payments, while maximizing corporate customs and trade compliance.

Prior to launching his own firm in 2006, Damon spent 12 years with a Big Four firm as the National Director of the firm’s customs consulting practice. Pike has experience in the legislative and judicial branches of the federal government; he began his career as a law clerk to the Hon. R. Kenton Musgrave at the U.S. Court of International Trade and was an associate in the Washington, D.C. office of the Atlanta-based law firm of Kilpatrick & Cody (now Kilpatrick Townsend).

SKILLS AND ACADEMIC EXCELLENCE
Mr. Pike is renowned for his insights in harmonizing transfer pricing policies and customs valuation requirements as part of designing in-house customs and trade compliance programs. He is an adjunct professor at Emory University School of Law, where he teaches “Customs Law” based on the book he co-authored of the same name, the only U.S. law school casebook ever published in this field.

PROFESSIONAL AFFILIATIONS
► Admitted to the Bars of North Carolina and the District of Columbia
► Admitted to the Bars of the U.S. Court of International Trade, U.S. Court of Appeals for the Federal Circuit, and the U.S. Supreme Court
► Customs and International Trade Bar Association
► Chair of the Customs Law Committee of the International Law Section of the American Bar Association, 2011-2013
► District Export Council, State of Georgia, 2015-2019 (U.S. Department of Commerce)
► Exporters’ Textile Advisory Committee, 1997-2006 (U.S. Department of Commerce)
► Georgetown University Law Center International Trade Update, Advisory Board, 2005-2015
► Licensed U.S. Customhouse Broker

EDUCATION
► Law Degree, Wake Forest University
► Postgraduate Fellowship (German Academic Exchange Service), University of Regensburg (Germany)
► Undergraduate with Honors, Duke University
► International Business, University of Copenhagen (Denmark)
► International Trade, Friedrich-Alexander University (Germany)
TRAVIS FOURSNIER
Manager, International Tax - Customs and International Trade Services

EXPERIENCE
Travis is a manager in BDO’s Customs and International Trade Services practice within BDO’s International Tax Services group. He has over 7 years of experience providing major US and international clients with trade compliance, customs valuation and audit, and free trade services.

Prior to joining BDO, Travis was a manager of value reconciliation and free trade services at Expeditors Tradewin, LLC - the compliance arm of a Fortune 500 logistics company. In previous roles he has also advised clients with Customs classification and country of origin determinations.

Travis has served a wide range of clients across all industries including automotive, electronics, oil and gas, and pharmaceuticals. Travis has helped clients save millions of dollars by helping them understand and apply complex duty optimization programs to their imported products.

PROFESSIONAL AFFILIATIONS
Licensed US Customhouse Broker

EDUCATION
B.A., Wayne State University
Biography

CHARMAINE GODDEERIS, CCS
Senior Manager, Customs & International Trade

EXPERIENCE
Charmaine Goddeeris is a Senior Manager in BDO’s Customs & International Trade practice with over 20 years of professional experience providing customs and international trade consulting services to clients in a wide range of industries. Prior to joining BDO, Charmaine has had senior roles in indirect tax and customs compliance practices, including various roles at one of the Big Four global professional services firms as well as a mid-sized Canadian Custom Brokerage company.

As a trusted advisor, Charmaine has assisted importers and exporters in a multitude of trade matters including, customs process reviews, valuation, tariff classification, rules of origin, marking, drawbacks and refunds, free trade agreements.

Professional Affiliations
- Certified Customs Specialist Designation, Canadian Society of Customs Brokers
- CICA In-depth HST/GST Course, Canadian Institute of Chartered Accountants

PROFESSIONAL DESIGNATIONS & EDUCATION
- Bachelor of Professional Arts, Criminal Justice, Athabasca University
- Law and Security Program- Customs Administration, Sir Sandford Fleming College
- Certified Customs Specialist Designation, Canadian Society of Customs Brokers
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