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Your Trusted Sourcing Partner In China

Mexico Nearshoring & USMCA Origin Checklist

A fill-in template for nearshoring into Mexico: the four USMCA origin tests and the ten documents behind the claim, three ways to hold the entity and the IMMEX obligations, the ten border documents, five factory vetting gates, eight apparel planning points, seven QC checkpoints, a blank landed-cost worksheet, eight red flags and an import-file tracker.

www.leelinegroup.com

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DISCLAIMER

This checklist is general guidance on nearshoring and on bringing goods into the United States from Mexico. It is not legal, tax or customs advice on your product, your entity or your shipment. The USMCA rules, the 2026 Mexican tariff reform, IMMEX obligations, duty, DTA, IVA and the NOM standards change, and the treatment of a specific SKU turns on its own facts; confirm the current position with US Customs and Border Protection, the Mexican SAT and a qualified customs broker before you rely on it. The factory and site-visit work is carried out by vetted local partners. The origin file is built by LeelineGroup and owned by the buyer, who remains the importer of record. Figures and examples shown here are illustrative and are not a quotation.

1. The Four USMCA Origin Tests

USMCA is not a stamp; it is four tests applied line by line. A self-certified origin claim is legally binding on the party that signs it, so each test has to be proved before the goods reach the border.

Test	What it requires	How it is proved
Tariff shift	Non-originating inputs must change tariff heading through North American processing.	Tested per line against the BOM
Regional value content	75% for most vehicles and core parts under the USMCA rules.	Built from the BOM and the cost table
Labour value content	40-45% of value paid to workers earning at least USD 16 an hour.	Mapped to the wage lines
North American steel and aluminium	70% sourced in North America, measured by value.	Mill certificates or supplier attestations

2. The Ten Documents Behind the Claim

The certificate is self-certified but not informal. The importer must be able to produce the file behind it if asked: the BOM, the sub-supplier declarations and the cost calculations that support each test.

☐ **1. Signed certification of origin**	Self-certified, with the signer named and legally accountable.
☐ **2. Line-by-line BOM**	Every input, its origin and its share of value.
☐ **3. Sub-supplier declarations**	Origin statements from the tier below the factory.
☐ **4. Producer affidavit and cost table**	The numbers the RVC and labour tests rest on.
☐ **5. Tariff classification memo**	The heading each input and the finished good sits in.
☐ **6. Labour value calculation**	Wage lines mapped to the 40-45% test.
☐ **7. Steel and aluminium origin proof**	Mill certificates or supplier attestations.
☐ **8. Commercial invoice and packing list**	Values and quantities that match the entry.
☐ **9. Pedimento and CBP entry summary**	The two records that must agree at the border.
☐ **10. Retained audit copy**	The file held for inspection after the goods move.

3. Three Ways to Hold the Entity

The structure decides who holds the inventory, who files the IMMEX returns and how long the setup takes before a first order can move. Choose it before the PO, not after the goods land.

Structure	Setup	Control	Entity	Risk	Best for
Shelter	3-6 months	Low	Shelter's	Shelter's	A first order on a fast clock
IMMEX with a manufacturing partner	Partner-set	Shared	Partner's	Partner's, by contract	A run you do not want to staff yet
Direct IMMEX, your entity	6-18 months	Full	Yours	Yours	A recurring line you will own

4. IMMEX Obligations

IMMEX defers the general import tax on temporary imports for a Mexican entity with an export programme. VAT is not automatically deferred: a separate IVA/IEPS certification is required.

☐ **1. RFC registered and current**	The Mexican tax ID that the whole programme hangs on.
☐ **2. Export programme on file**	Over USD 500,000 annual exports or at least 10% of invoiced value.
☐ **3. Annex 24 inventory updated**	The inventory record is updated within 48 hours of a movement.
☐ **4. Annual RAOCE filed**	The annual report on the temporary-import programme.
☐ **5. Raw materials capped at 18 months**	Temporary raw-material imports must be exported within 18 months.
☐ **6. Separate IVA / IEPS certification**	VAT is not automatically deferred; a separate certification is required.
☐ **7. Textile chapters 61-63 restricted**	Temporary import of these garment chapters is limited under IMMEX.
☐ **8. Customs broker and Padron current**	A named agente aduanal and a current Padron de Importadores.

5. The Ten Border Documents

Both ends of the crossing have to agree before a truck rolls. The pedimento and the CBP entry summary must match, and the origin file travels with them.

☐ **Pedimento**	The Mexican customs declaration, Mexican side.
☐ **CBP entry summary**	The US import declaration, US side.
☐ **Commercial invoice**	Seller, buyer, description, quantity, value and the Incoterm.
☐ **Packing list**	Cartons, weights, dimensions and shipping marks.
☐ **USMCA certification of origin**	Only where a preference is claimed, with the file behind it.
☐ **BOM and sub-supplier declarations**	The traceability the certification rests on.
☐ **Cost table and labour value calculation**	The RVC and labour tests, in numbers.
☐ **Bill of lading or truck manifest**	Names you or your forwarder as consignee.
☐ **NOM evidence and Spanish label**	Standards evidence, and the label in Spanish.
☐ **DTA payment and IVA record**	DTA about 0.8% and 16% import IVA where it applies.

6. Five Vetting Gates Before the Shortlist

A plant only moves forward when all five clear. Supplier identity verification and the factory audit run in this order, because a capacity claim is worthless if the legal entity behind it is not the entity that invoices you.

Gate	Runs it	Evidence
Entity and RFC verified	Partner + LeelineGroup	RFC and CSF scan, registry match, bank name cross-check
Line capacity seen	Partner on the ground	Signed floor-walk sheet with photographs and counts
Sub-contracting mapped	LeelineGroup + Partner	Sub-tier list and a written no-hidden-outsourcing agreement
USMCA inputs traced	LeelineGroup	BOM, sub-supplier declarations, steel and aluminium proof
Counter-sample signed off	You + LeelineGroup	Sealed reference sample and a signed acceptance sheet

7. Apparel Planning and QC Checkpoints

Mexico is strong at denim, cotton knits and workwear, with a reorder cycle of 14-18 days by truck. Fabric breadth is the usual limit, and the QC plan runs on the ground through the partner.

☐ **1. Confirm the denim mill**	Check the mill behind the sewing floor, not only the cut-and-sew plant.
☐ **2. Hold a wash standard**	Approve a wash standard before the first bulk run, not after.
☐ **3. Book specialty fabric early**	Imported specialty fabric adds 30-45 days to the calendar.
☐ **4. Plan around the fabric gap**	Merino, technical softshell, high-performance spandex, silk and Tencel are not reliably stocked.
☐ **5. Keep a sealed reference sample**	One sealed sample held by both sides settles a later dispute.
☐ **6. Map sub-contracting first**	Any work that leaves the plant is named before a price is offered.
☐ **7. Match the cluster to the product**	Check the mature line of the cluster before the product.
☐ **8. Set the reorder cycle**	Plan 14-18 days by truck against your stock cover.

Seven QC checkpoints

☐ **1. Material and component intake**	Incoming fabric, trim and components matched to the approved spec.
☐ **2. First-article approval**	The first off-tool unit matches the sealed reference sample.
☐ **3. In-line inspection, early run**	Stitch, measurement and construction checked at 10-25% complete.
☐ **4. In-line reinspection, late run**	Defect trends confirmed as closed at 60-75% complete.
☐ **5. Pre-final check against spec**	Every spec point walked against the written acceptance sheet.
☐ **6. Pre-shipment sampling**	ANSI/ASQ Z1.4 sample drawn, measured and passed before packing.
☐ **7. Container loading verification**	Carton counts, marks and packing matched to the packing list.

8. Landed Cost Worksheet (USD)

Compare landed cash, not unit price. Put factory price, freight days, duty exposure and the working capital tied in transit on one page. A higher Mexico unit price can still win once a short reorder cycle is priced in.

Cost line	Amount (USD)	Notes
Goods (FOB)		Factory price per unit, times the quantity
Inland freight to the border		Plant to the crossing, allocated per unit
Border crossing and brokerage		Pedimento, entry summary and terminal charges
Duty		Zero where a valid USMCA claim applies, otherwise the rate for the line
IVA / import VAT		16% where it is not deferred
DTA		About 0.8% of the customs value
Partner site-visit and QC fees		Vetting gates and checkpoint reports
Consolidation and handling		Several plants merged into one consignment
Final-mile delivery		Border to your address
Origin file and documentation		The USMCA file and the border documents
Financing and in-transit cash		The working capital tied up before the goods sell
Landed cost per unit		The number you quote against

9. Red Flags and the Import-File Tracker

Any one of these pauses the order until it is resolved. Each is cheap to find before the goods ship and expensive to find once they are at the border.

Red flag	What it looks like
Certification with no BOM	A signed origin claim with nothing behind it.
Steel and aluminium untraced	The 70% test assumed rather than proved.
Sub-tier inputs unknown	Non-originating inputs discovered after the quote.
Invoice entity mismatch	The factory name differs from the RFC entity that invoices.
Hidden sub-contracting	Work leaves the plant without being named.
No Spanish label or NOM evidence	Goods not legal to sell in Mexico without it.
Annex 24 not updated	Inventory record not refreshed within 48 hours.
Days promised, truck unbooked	A short reorder cycle with no capacity behind it.

Import-file tracker

Item	Owner
USMCA certification of origin	Buyer
Line-by-line BOM	LeelineGroup
Sub-supplier declarations	Supplier
Cost and labour value table	LeelineGroup
Tariff classification memo	LeelineGroup
Steel and aluminium proof	Supplier
Pedimento	Broker
CBP entry summary	Broker
NOM evidence and Spanish label	Supplier
Vetting gate reports	Partner
QC checkpoint reports	Partner
Landed-cost worksheet (USD)	LeelineGroup

SOURCES

Office of the United States Trade Representative - USMCA https://ustr.gov/trade-agreements/free-trade-agreements/united-states-mexico-canada-agreement

U.S. Customs and Border Protection https://www.cbp.gov/

Mexican Tax Administration Service (SAT) https://www.sat.gob.mx/

Mexican Secretariat of Economy (SE) - IMMEX https://www.gob.mx/se

Mexican Secretariat of Economy - NOM standards https://www.gob.mx/se/acciones-y-programas/normas-oficiales-mexicanas-nom

U.S. International Trade Commission - HTS https://hts.usitc.gov/

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Send Us Your Product Brief

We shortlist the cluster, run the vetting gates with a named partner, build the USMCA origin file and plan the QC checkpoints on the ground. Tell us the product, the reorder cycle you need and the destination, and we will come back with one landed cash figure.

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