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Ottawa, March 16, 2006

# MEMORANDUM D11-4-2

## In Brief

### PROOF OF ORIGIN

Memorandum D11-4-2, *Proof of Origin*, has been revised to include references to the Canada-Costa Rica Free Trade Agreement (CCRFTA), to reflect recent amendments to the Canada-Israel Free Trade Agreement (CIFTA) and to set out technical rectifications to subsections 4(2) and 4(3) of the *Proof of Origin of Imported Goods Regulations*. Changes have also been made to the “Guidelines and General Information” section to clarify policy or procedural issues that have arisen since the last revision to this Memorandum.





Ottawa, March 16, 2006

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## PROOF OF ORIGIN

This Memorandum contains the *Proof of Origin of Imported Goods Regulations* that apply to all tariff treatments accorded to imported goods and outlines the guidelines regarding the proof of origin requirements for those tariff treatments.

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## Legislation

### Origin of Goods

35.1(1) Subject to any regulations made under subsection (4), proof of origin, in the prescribed form containing the prescribed information and containing or accompanied by the information, statements or proof required by any regulations made under subsection (4), shall be furnished in respect of all goods that are imported.

(2) Proof of origin of goods shall be furnished under subsection (1) to an officer at such time and place and in such manner as may be prescribed.

(3) Subject to any regulations made under subsection (4), proof of origin of goods shall be furnished under subsection (1) by the importer or owner thereof.

(4) The Governor in Council, on the recommendation of the Minister and the Minister of Finance, may make regulations

(a) specifying persons or classes of persons who are authorized to furnish proof of origin of goods under subsection (1) in lieu of the importer or owner thereof and prescribing the circumstances in which and the conditions, if any, under which such persons or classes of persons are so authorized;

(b) specifying information required to be contained in, or to accompany, the prescribed proof of origin form in addition to the prescribed information and specifying any statements or proof required to be contained therein or to accompany that form; and

(c) exempting persons or goods, or classes thereof, from the requirements of subsection (1) subject to such conditions, if any, as are specified in the regulations.

(5) Preferential tariff treatment under a free trade agreement may be denied or withdrawn in respect of goods for which that treatment is claimed if the importer, owner,

or other person required to furnish proof of origin of the goods under this section fails to comply with any provision of this Act or the *Customs Tariff*, or any regulation made under either of those Acts, concerning that preferential tariff treatment.

## PROOF OF ORIGIN OF IMPORTED GOODS REGULATIONS

### Interpretation

1. The definitions in this section apply in these Regulations.

“Act” means the *Customs Act*. (*Loi*)

“alteration” means a modification, other than a repair, that does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good. (*modification*)

“casual goods” means goods imported into Canada, other than commercial goods. (*marchandises occasionnelles*)

“commercial goods” means goods imported into Canada for sale or for any industrial, occupational, commercial, institutional or other like use. (*marchandises commerciales*)

“identical goods” means goods that are the same in all respects, including physical characteristics, quality and reputation, except for minor differences in appearance that do not affect the determination of origin of those goods. (*marchandises identiques*)

“minor processing” means, with respect to a good,

(a) mere dilution with water or any other substance that does not materially alter the characteristics of the good;

(b) cleaning, including removal of rust, grease, paint or any other coating;

(c) applying any preservative or decorative coating, including any lubricant, protective encapsulation, preservative or decorative paint, or metallic coating;

(d) trimming, filing or cutting off small amounts of excess material;

(e) packing or repacking of the good for transport, storage or sale;

(f) packaging or repackaging of the good for retail sale or relabelling of the good in one or more official languages of a Party to CIFTA; or

(g) repairs or alterations, washing, laundering or sterilizing. (*traitement mineur*)

“repair” means the adjustment of a machine, instrument, electrical device or other article, including replacing or refitting of parts to restore the article to its original operating condition (*réparation*)

“series of importations” means two or more importations of goods that are accounted for separately under section 32 of the Act, but that are covered by one commercial invoice issued by the vendor of the goods to the purchaser of the goods. (*série d’importations*)

“transaction value” means the price actually paid or payable for the good or material with respect to the transaction between the producer of the good and the buyer of the good or the seller of the material, respectively, adjusted in accordance with paragraphs 1, 3 and 4 of Article 8 of the Customs Valuation Code as defined in section 1 of the *CIFTA Rules of Origin Regulations*. (*valeur transactionnelle*)

“United States” means

(a) the customs territory of the United States, the 50 states of the United States, the District of Columbia and Puerto Rico;

(b) the foreign trade zones located in the United States and Puerto Rico; and

(c) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources. (*États-Unis*)

2. Wherever in these Regulations a reference is made to a particular tariff or tariff treatment, that reference shall be construed to mean that tariff or tariff treatment in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*.

3. For the purposes of subsections 4(2) to (5) and 5(2) and (3), any person or class of persons authorized to account for goods under regulations made pursuant to paragraph 32(6)(a) of the Act is authorized to furnish proof of origin of goods under subsection 35.1(1) of the Act in lieu of the importer or owner thereof.

### **Proof of Origin of Goods From Countries that are Beneficiaries of the General Preferential Tariff, Commonwealth Caribbean Countries Tariff or Least Developed Country Tariff**

4. (1) For the purposes of this section, “beneficiary country” means a country the goods of which have been extended the benefit of the General Preferential Tariff, Commonwealth Caribbean Countries Tariff or Least Developed Country Tariff.

(2) Subject to subsections (3) to (5), where the benefit of the General Preferential Tariff, Commonwealth

Caribbean Countries Tariff or Least Developed Country Tariff is claimed for goods, the importer or owner of the goods shall, for the purposes of section 35.1 of the Act, furnish to an officer, as proof of origin, at the time set out in section 13, the prescribed form completed in English or French and signed by the exporter in the beneficiary country.

(3) The importer and owner of goods that originate in a beneficiary country are exempt from the requirements of subsection 35.1(1) of the Act, if the importer or owner

(a) furnishes to an officer, at the times set out in section 13, an exporter's statement of origin in the form set out in the schedule, completed in English or French and signed by the exporter in the beneficiary country; or

(b) declares to an officer in writing, at the time set out in paragraph 13(a), that it has in its possession

(i) the completed and signed prescribed form referred to in subsection (2), or

(ii) an exporter's statement of origin referred in paragraph (a).

(4) The importer and owner of casual goods are exempt from the requirements of subsection 35.1(1) of the Act if

(a) there is no evidence that the goods originate in a country other than a beneficiary country;

(b) the goods are imported in a traveller's baggage or consigned from an individual in the beneficiary country to an individual in Canada; and

(c) the goods are declared at the time of importation as not intended for resale.

(5) Where the benefit of the General Preferential Tariff is claimed for commercial goods that originate in the People's Republic of China and the goods are shipped from Hong Kong on a through bill of lading to a consignee in Canada, the importer and owner of those goods are exempt from the requirements of subsection 35.1(1) of the Act if the importer or owner furnishes to an officer, at the times set out in section 13, a document that is completed in English or French and signed by the exporter in Hong Kong or the producer in the People's Republic of China, and that indicates that at least 60 per cent of the ex-factory price of the goods is attributable to production in the People's Republic of China.

**Proof of Origin of Goods From Countries that are Beneficiaries of the Most-Favoured-Nation Tariff, Australia Tariff or New Zealand Tariff**

5. (1) For the purposes of this section, "beneficiary country" means a country the goods of which have been

extended the benefit of the Most-Favoured-Nation Tariff, Australia Tariff or New Zealand Tariff.

(2) Subject to subsection (3), where the benefit of the Most-Favoured-Nation Tariff, Australia Tariff or New Zealand Tariff is claimed for goods, the importer or owner of the goods shall, for the purposes of section 35.1 of the Act, furnish to an officer, as proof of origin, at the times set out in section 13, the prescribed form, completed in English or French by the vendor or the transferee in the country of export.

(3) The importer and owner of the goods are exempt from the requirements of subsection 35.1(1) of the Act if the importer or owner furnishes to an officer, at the times set out in section 13,

(a) a Canada Customs invoice, completed in English or French by the importer or owner that indicates that the goods originate in the applicable beneficiary country;

(b) where the Canada Customs invoice does not indicate that the goods originate in the applicable beneficiary country, a commercial invoice, completed in English or French by the vendor or the transferee in the country of export, that indicates that the goods originate in the applicable beneficiary country; or

(c) any other documentation, completed in English or French, that indicates that the goods originate in the applicable beneficiary country.

**Proof of Origin of Goods that are Entitled to the Benefit of Preferential Tariff Treatment Under NAFTA, CCFTA or CCRFTA**

6. (1) Subject to subsections (2) to (4), where the benefit of preferential tariff treatment under NAFTA, CCFTA or CCRFTA is claimed for goods, the importer or owner of the goods shall, for the purposes of section 35.1 of the Act, furnish to an officer, as proof of origin, at the times set out in section 13, a Certificate of Origin for the goods, completed in English, French or Spanish.

(2) The importer and owner of the goods are exempt from the requirements of subsection 35.1(1) of the Act if the importer or owner furnishes to an officer, at the time prescribed by paragraph 13(a), a written and signed declaration, in English or French, that certifies that the goods originate in the applicable NAFTA country, in Chile or in Costa Rica, as the case may be, and that the completed Certificate of Origin referred to in subsection (1) is in the importer's possession.

(3) Where the benefit of preferential tariff treatment under NAFTA, CCFTA or CCRFTA is claimed for casual goods, the importer and owner of the casual goods are exempt from the requirements of subsection 35.1(1) of the Act if the casual goods are entitled to preferential tariff

treatment under NAFTA pursuant to the *NAFTA Rules of Origin for Casual Goods Regulations*, preferential tariff treatment under CCFTA pursuant to the *CCFTA Rules of Origin for Casual Goods Regulations*, or preferential tariff treatment under CCRFTA pursuant to the *CCRFTA Rules of Origin for Casual Goods Regulations*, as the case may be.

(4) Where the benefit of preferential tariff treatment under NAFTA, CCFTA or CCRFTA is claimed for commercial goods that have an estimated value for duty of less than \$1,600, the importer and owner of the commercial goods are exempt from the requirements of subsection 35.1(1) of the Act if

- (a) the commercial goods do not form part of a series of importations that is undertaken or arranged for the purpose of avoiding the requirements of subsection 35.1(1) of the Act; and
- (b) the importer or owner of the commercial goods furnishes to an officer, at the times set out in section 13,
  - (i) a commercial invoice for the commercial goods, containing a written and signed statement, in English or French, from the exporter or producer of the commercial goods, that certifies that the commercial goods originate in the applicable NAFTA country, Chile or Costa Rica, as the case may be, or
  - (ii) a written and signed statement, in English or French, from the exporter or producer of the commercial goods, that certifies that the commercial goods originate in the applicable NAFTA country, Chile or Costa Rica, as the case may be.

7. Where the Certificate of Origin referred to in subsection 6(1) is completed in Spanish, the importer or owner of the goods shall, at the request of an officer, furnish to the officer a translation of the Certificate of Origin in English or French.

8. The Certificate of Origin referred to in subsection 6(1) may apply in respect of

- (a) a single importation of a good; or
- (b) two or more importations of identical goods, imported by the same importer, that occur within a period not exceeding 12 months, as set out in the Certificate of Origin by the person signing it.

9. The Certificate of Origin referred to in subsection 6(1) may be accepted as proof of origin for four years after the date on which it was signed.

### **Proof of Origin of Goods that are Entitled to the Benefit of Preferential Tariff Treatment Under CIFTA**

10. (1) Subject to subsections (1.1) to (4), where the benefit of preferential tariff treatment under CIFTA is claimed for goods, the importer or owner of the goods shall, for the purposes of section 35.1 of the Act, furnish to an officer, as proof of origin, at the times set out in section 13, a Certificate of Origin for the goods, completed in English, French, Hebrew or Arabic.

(1.1) Where goods, except for goods listed in any of Chapters 50 through 63 of the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, are shipped to Canada from Israel or another CIFTA beneficiary through the United States, a Declaration of Minor Processing, as prescribed by the Minister, completed in English or French and signed by the exporter in the United States, shall accompany the Certificate of Origin referred to in subsection (1) if

- (a) the goods do not undergo further production in the United States other than minor processing; or
- (b) any processing that occurs in the United States does not increase the transaction value of the goods by greater than 10%.

(2) The importer and owner of the goods are exempt from the requirements of subsection 35.1(1) of the Act if the importer or owner furnishes to an officer, at the time set out in paragraph 13(a), a written and signed declaration, in English or French, that certifies that the goods originate in Israel or another CIFTA beneficiary and that the completed Certificate of Origin referred to in subsection (1) and, if applicable, the completed Declaration of Minor Processing referred to in subsection (1.1) are in the importer's possession.

(3) Where the benefit of preferential tariff treatment under CIFTA is claimed for casual goods acquired in Israel or another CIFTA beneficiary, the importer and owner of the casual goods are exempt from the requirements of subsection 35.1(1) of the Act if the casual goods are entitled to preferential tariff treatment under CIFTA pursuant to the *CIFTA Rules of Origin for Casual Goods Regulations*.

(4) Where the benefit of preferential tariff treatment under CIFTA is claimed for commercial goods whose estimated value for duty does not exceed \$1,600, the importer and owner of the commercial goods are exempt from the requirements of subsection 35.1(1) of the Act if

- (a) the commercial goods do not form part of a series of importations that is undertaken or arranged for the purpose of avoiding the requirements of subsection 35.1(1) of the Act; and

(b) the importer or owner of the commercial goods furnishes to an officer, at the times set out in section 13,

(i) a commercial invoice for the commercial goods, containing a written and signed statement by the exporter, in English or French, that certifies that the commercial goods originate in Israel or another CIFTA beneficiary, or

(ii) a written and signed statement by the exporter, in English or French, that certifies that the commercial goods originate in Israel or another CIFTA beneficiary.

11. Where the Certificate of Origin referred to in subsection 10(1) is completed in Hebrew or Arabic, the importer or owner of the goods shall, at the request of an officer, furnish to the officer a translation of the Certificate of Origin in English or French.

12. The Certificate of Origin referred to in subsection 10(1) may apply in respect of

(a) a single importation of a good; or

(b) two or more importations of identical goods, imported by the same importer, that occur within a period not exceeding 12 months, as set out in the Certificate of Origin by the exporter who signed it.

#### Time

13. Proof of origin for goods accounted for under section 32 of the Act on or after January 1, 1998 shall be furnished at the following times:

(a) at any time the goods are accounted for under subsection 32(1), (3) or (5) of the Act;

(b) at the time an application for a refund in respect of the origin of goods is made under section 74 of the Act; and

(c) at any time when requested by an officer.

### SCHEDULE

#### (Subsections 4(2) and (3))

##### EXPORTER'S STATEMENT OF ORIGIN

I certify that the goods described in this invoice or in the attached invoice # \_\_\_\_\_ were produced in the beneficiary country of \_\_\_\_\_ and that at least \_\_\_\_\_ per cent of the ex-factory price of the goods originates in the beneficiary country/countries of \_\_\_\_\_.

\_\_\_\_\_  
Name and title

\_\_\_\_\_  
Corporation name and address

\_\_\_\_\_  
Telephone and fax numbers

\_\_\_\_\_  
Signature and date (day/month/year)

### GUIDELINES AND GENERAL INFORMATION

#### GENERAL

1. Pursuant to section 35.1 of the *Customs Act* proof of origin must be furnished for all imported goods.

2. Proof of origin may be in the form of a commercial invoice, a Form CII *Canada Customs Invoice*, a Form A *Certificate of Origin*, an Exporter's Statement of Origin, a Certificate of Origin or any other documentation that indicates the country of origin of the goods.

3. With the exception of the General Tariff, each tariff treatment requires specific proof of origin as set out in regulations. A summary of the proof of origin requirements by tariff treatments is set out in Chart 1, while examples of proof of origin are set out in Appendices A through J.

#### TIMES FOR PROOF OF ORIGIN PRESENTATION

4. As set out in section 13 of the *Proof of Origin of Imported Goods Regulations*, proof of origin is to be presented at the time of accounting, when applying for a refund or at any time when requested by an officer.

#### RECORDS

5. The proof of origin and all other relevant documents related to the importation of commercial goods must be retained by importers for six years as set out in Memorandum D17-1-21, *Maintenance of Records and Books in Canada by Importers*.

#### FALSE DECLARATIONS

6. Making or assenting to make a false declaration in a statement made verbally or in writing to the Canada Border Services Agency is an offence under section 153 of the *Customs Act* and is subject to sanctions under section 160 of that Act. Therefore, importers who declare falsely that they are in possession of proof of origin for the goods in question or who claim a preferential tariff treatment based on that false declaration are in contravention of section 153 of the *Customs Act* and are liable to sanctions under section 160 of the same Act.

7. In the case of importations under free trade agreements, no offence is considered to be committed under section 160 of the Act when a person corrects a declaration of origin within 90 days of having reason to believe that the Certificate of Origin may contain incorrect information.

8. For further information concerning corrections to the declaration of origin, refer to Memorandum D11-6-6, *Self-Adjustments to Declarations of Origin, Tariff Classification, Value for Duty, and Diversion of Goods*.

#### **ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS)**

9. Where proof of origin is not presented upon request in accordance with section 13(c) of the regulations, an officer may apply AMP penalty C152. Further information regarding AMPS can be found in Memorandum D22-1-1, *Administrative Monetary Penalty System*.

#### **PROOF OF ORIGIN: NON-FREE TRADE AGREEMENTS**

##### **General Tariff (GT)**

10. Proof of origin for GT tariff treatment must be in the form of a commercial invoice or Form C11, *Canada Customs Invoice* (Appendix A) prepared by the vendor indicating the country of origin of the goods, or any other documentation indicating the country of origin of the goods.

##### **Most-Favoured-Nation Tariff (MFN)**

11. Proof of origin for MFN tariff treatment must be in the form of a commercial invoice or Form C11, *Canada Customs Invoice* prepared by the vendor indicating the country of origin of the goods, or any other documentation indicating the country of origin of the goods.

12. Further information about importing under the MFN can be found in Memorandum D11-4-3, *Rules of Origin Respecting the Most-Favoured-Nation Tariff*.

##### **General Preferential Tariff (GPT)**

13. For all originating goods from GPT beneficiary countries, a Form A – *Certificate of Origin* (Appendix B) or the Exporter's Statement of Origin (Appendix C) must be submitted as proof of origin. Such proof of origin must be completed and signed by the exporter of the goods located in the GPT country in which the goods were finished prior to importation into Canada.

14. Further information about importing under the GPT can be found in Memorandum D11-4-4, *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff*.

##### **Least Developed Country Tariff (LDCT)**

15. For all originating goods from LDC beneficiary countries, a Form A – *Certificate of Origin* or the Exporter's Statement of Origin must be submitted as proof of origin. Such proof of origin must be completed and signed by the exporter of the goods located in the LDCT country in which the goods were finished prior to importation into Canada.

16. Further information about importing under the LDCT can be found in Memorandum D11-4-4, *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff*.

##### **Commonwealth Caribbean Countries Tariff (CCCT)**

17. For all originating goods from CCCT beneficiary countries, Form A – *Certificate of Origin* or the Exporter's Statement of Origin must be submitted as proof of origin. Such proof of origin must be completed and signed by the exporter of the goods located in the CCCT country in which the goods were finished prior to importation into Canada.

18. Further information about importing under the CCCT can be found in Memorandum D11-4-5, *Rules of Origin Respecting CARIBCAN*.

##### **Australia Tariff (AUT) and New Zealand Tariff (NZT)**

19. Proof of origin for the AUT and NZT treatment must be presented in the form of a commercial invoice or Form C11, *Canada Customs Invoice*, prepared by the vendor, or any other documentation indicating the country of origin of the goods as Australia or New Zealand as the case may be.

20. Further information about importing under the AUT or the NZT can be found in Memorandum D11-4-6, *Rules of Origin for the New Zealand and Australia Tariff*.

#### **PROOF OF ORIGIN: FREE TRADE AGREEMENTS**

##### **General**

21. Sections 6 to 9 (CCFTA, CCRFTA and NAFTA) and 10 to 12 (CIFTA) of the *Proof of Origin of Imported Goods Regulations* set forth the requirements for the proof of origin of goods imported from a free trade partner.

22. To benefit from the preferential tariff treatment provided for under a specific free trade agreement the importer must provide, as proof of origin, either a copy of the certificate of origin required for that agreement completed and signed by the exporter, or a written declaration (i.e., the completed and signed customs accounting documents) which indicates that the relevant certificate of origin is in the importer's possession and will be presented upon request (Appendices D through G). If the certificate has been completed in a language other than English or French, the importer may be requested to have it translated into either of those languages.

23. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to prepare and sign the certificate.

24. The certificate of origin attests that the goods in question meet the rules of origin of a specific agreement. The certificate covers any goods that qualify as originating under the rules of origin regardless of whether the goods are new, old, used, or unused. For further information, refer to the rules of origin for the specific free trade agreement as found in the Memoranda D11-5 series.

25. For further clarification, the preferential tariff treatments under NAFTA are the United States Tariff (UST), the Mexico Tariff (MT) and the Mexico-United States Tariff (MUST). The preferential tariff treatment under the CIFTA is the Canada-Israel Agreement Tariff (CIAT), the preferential tariff treatment under the CCFTA is the Chile Tariff (CT) and the preferential tariff treatment under the CCRFTA is the Costa Rica Tariff (CRT).

26. The proof of origin must be presented in accordance with paragraph 13 of the *Proof of Origin of Imported Goods Regulations*. A certificate does not have to be presented at the time of release or accounting but must be presented upon request. If it is not in the importer's possession at the time of accounting, another appropriate tariff, usually the Most-Favoured-Nation Tariff, is to be claimed.

27. For the purpose of NAFTA, CCFTA and CCRFTA, a certificate of origin completed and signed by an exporter or producer will be accepted as proof of origin for four years after the date on which it is signed, for:

- (a) a single importation of goods, or
- (b) multiple importations of identical goods within a 12-month period (i.e. blanket certificate).

28. For the purpose of CIFTA, a certificate of origin completed and signed by the exporter will be accepted as proof of origin for:

- (a) a single importation of goods, or
- (b) multiple importations of identical goods within a 12-month period (i.e. blanket certificate).

29. Under the CCRFTA certain goods, although originating in accordance with the CCRFTA rules of origin, are deemed not to originate where such goods have undergone

operations in geographic areas that benefit from the Costa Rica Free Zone Regime. Exporters in Costa Rica must indicate in Fields 1 and 3 of the CCRFTA certificate of origin if they have benefited from the free zone regime. Further information concerning the free zone regimes can be found in Memorandum D11-4-27, *Canada-Costa Rica Free Trade Agreement (CCRFTA) Free Zone Regimes*.

30. When CIFTA originating goods, except for goods of HS Chapters 50-63, have entered into the territory of the United States for minor processing or for any processing that does not increase the transaction value of the goods by greater than 10 %, an importer must **also** provide, as proof of origin, a Form E669, *Declaration of Minor Processing in the United States (CIFTA)*, completed and signed by the exporter in the United States (Appendix H).

### Casual Goods

31. Subsections 6(3) (NAFTA, CCFTA and CCRFTA) and 10(3) (CIFTA) of the *Proof of Origin of Imported Goods Regulations* provides that casual goods acquired in a free trade territory are exempt from the proof of origin requirements outlined in this Memorandum, where the casual goods are entitled to the benefit of a preferential tariff treatment pursuant to the appropriate *Rules of Origin for Casual Goods Regulations*. The origin of casual goods is based on the marking of the goods.

32. Casual goods may be goods accompanying an importer or traveller arriving in Canada, or they may be parcels addressed to individual recipients in Canada, provided they meet the definition of casual goods set out in regulations. Such goods are not intended for sale or for any industrial, occupational, commercial, institutional, or other like use. Further information respecting the entitlement of casual goods to the preferential tariff treatments under a free trade agreement, can be found in Memorandum D11-4-13, *Rules of Origin for Casual Goods Regulations*.

### Low Value Shipments

33. Subsections 6(4) (NAFTA, CCFTA and CCRFTA) and 10(4) (CIFTA) of the *Proof of Origin of Imported Goods Regulations* provide for an exemption from the certificate of origin requirements for commercial importations of goods valued at less than CAN\$1,600. In such instances, importers must provide as proof of origin a Statement of Origin for such shipments at a time set out in Section 13 of the *Proof of Origin of Imported Goods Regulations* (Appendices I and J).

34. For further information concerning the Certificate of Origin and the Statement of Origin for low value shipments, refer to Memorandum D11-4-14, *Certification of Origin*.



### Claiming Preferential Tariff Treatments

35. To claim a preferential tariff treatment under a free trade agreement, the importer must declare on a Form B3, *Canada Customs Coding Form*, that the importer has in his possession the certificate of origin attesting that the goods originate in a NAFTA country, Israel or another CIFTA beneficiary, Chile or Costa Rica by inserting the following codes in Field No. 14 "Tariff Treatment" on Form B3

Code 10 - UST	Code 11 - MT
Code 12 - MUST	Code 13 - CIAT
Code 14 - CT	Code 21 - CRT

The "Importer Declaration" field on Form B3 must also be completed with the signature of the importer.

36. The declaration of origin field may be used for two purposes. The primary purpose is as stated above, i.e., the declaration of proof of origin, where the importer has in his possession a certificate of origin. The secondary purpose is for certain non-originating textile goods entering Canada under a Tariff Preference Level (TPL). To receive the benefits of the preferential tariff treatment, the importer must have a statement from the exporter or producer of the goods certifying that the goods have met the conditions set out in the *Textile and Apparel Goods Remission Order*. In such cases, importers must complete Field No. 14 with either Code 10 for the UST, Code 11 for the MT, Code 14 for the CT or Code 21 for the CRT, even though they will not have in their possession a certificate of origin and are not declaring that the goods originate under the rules of origin. The Canada-Israel Free Trade Agreement contains no provisions for TPLs. For further information regarding these Orders, refer to Memorandum D11-4-22, *Tariff Preference Levels*.

37. For further instructions concerning the Form B3, refer to Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

### Refunds

38. Paragraph 13(b) of the *Proof of Origin of Imported Goods Regulations* allows that where an imported good qualifies as an originating good, but no claim for preferential treatment was made at the time of accounting, the importer may, after the goods were accounted for under subsections 32(1), (3), or (5) of the Act, apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment. The application should be accompanied by:

(a) a written declaration that the goods qualified as originating goods at the time of importation, i.e., that Field No. 14 on Form B2 be completed with the appropriate preferential tariff treatment code;

(b) a copy of the relevant certificate of origin; and

(c) any other documentation relating to the importation of the goods.

39. Pursuant to paragraph 74(1)(c.1) of the *Customs Act*, claims for refunds under NAFTA and CCFTA may only be made within one year after the goods were accounted for under subsections 32(1), (3) or (5) of the *Customs Act*. Pursuant to paragraph 74(1)(c.11) of the *Customs Act*, claims for refunds under CIFTA and CCRFTA may be made within four years after the goods were accounted for under subsection 32(1), (3) or (5) of the *Customs Act*. Further information concerning requests for refunds for goods imported from a NAFTA country, Israel or other CIFTA beneficiary, Chile or Costa Rica can be found in Memorandum D6-2-3, *Refund of Duties*.

### Self-Adjustments and Re-determinations

40. Where importers have reason to believe that a declaration of origin is incorrect, they are to make a correction to the declaration and are to pay any duties owing as a result of such a correction. Further information on corrections to the declaration of origin, is found in Memorandum D11-6-6, *Self-Adjustments to Declarations of Origin, Tariff Classification, Value for Duty, and Diversion of Goods*.

41. For information concerning requests for re-determination of origin of goods imported from a NAFTA country, Israel or other CIFTA beneficiary, Chile or Costa Rica refer to Memorandum D11-6-7, *Importers' Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods*.

### ADDITIONAL INFORMATION

42. Further information concerning the *Proof of Origin of Imported Goods Regulations* may be obtained from any regional customs office or from:

Origin and Valuation Division  
Trade Programs Directorate  
Admissibility Branch  
Canada Border Services Agency  
Ottawa ON K1A 0L8

Facsimile: (613) 954-5500

**Chart 1: Proof of Origin Requirements by Tariff Treatment**

Proof of Origin	Appendix	GT	MFN	GPT	LDC	CCCT	AUT and NZT	UST, MT or MUST (NAFTA)	CIAT	CT	CRT
Commercial Invoice	-	X	X				X				
Form CI 1 <i>Canada Customs Invoice</i>	A	X	X				X				
Form A – <i>Certificate of Origin</i>	B			X	X	X					
Exporter's Statement of Origin	C			X	X	X					
Form B232 NAFTA <i>Certificate of Origin</i>	D							X			
Form B239 CIFTA <i>Certificate of Origin</i>	E								X		
Form B240 CCFTA <i>Certificate of Origin</i>	F									X	
Form B246 CCRFTA <i>Certificate of Origin</i>	G										X
Form E669 <i>Declaration of Minor Processing in the United States (CIFTA)</i>	H								X <sup>1</sup>		
Statement of Origin for Commercial Shipments of Less than Cdn\$1,600 <sup>2</sup>	I & J							X	X	X	X
Any other documentation indicating the country of origin of the goods	-	X	X				X				

<sup>1</sup> Where CIFTA originating goods are “minor processed” in the United States, Form E669 must be presented in addition to Form B239.

<sup>2</sup> For purposes of CCFTA and CIFTA the wording of the Statement of Origin was not negotiated as was done for NAFTA and CCRFTA (Appendices I and J).

APPENDIX A

<b>Canada Customs and Revenue Agency</b> / <b>Agence des douanes et du revenu du Canada</b>		<b>CANADA CUSTOMS INVOICE</b> <b>FACTURE DES DOUANES CANADIENNES</b>		Page <input type="text"/> of <input type="text"/> de <input type="text"/>
1. Vendor (name and address) - Vendeur (nom et adresse)		2. Date of direct shipment to Canada - Date d'expédition directe vers le Canada  3. Other references (include purchaser's order No.) Autres références (inclure le n° de commande de l'acheteur)		
4. Consignee (name and address) - Destinataire (nom et adresse)		5. Purchaser's name and address (if other than consignee) Nom et adresse de l'acheteur (s'il diffère du destinataire)  6. Country of transhipment - Pays de transbordement  7. Country of origin of goods Pays d'origine des marchandises		
8. Transportation: Give mode and place of direct shipment to Canada Transport : Précisez mode et point d'expédition directe vers le Canada		9. Conditions of sale and terms of payment (i.e. sale, consignment shipment, leased goods, etc.) Conditions de vente et modalités de paiement (p. ex. vente, expédition en consignation, location de marchandises, etc.)  10. Currency of settlement - Devises du paiement		
11. Number of packages Nombre de colis	12. Specification of commodities (kind of packages, marks and numbers, general description and characteristics, i.e., grade, quality) Désignation des articles (nature des colis, marques et numéros, description générale et caractéristiques, p. ex. classe, qualité)	13. Quantity (state unit) Quantité (précisez l'unité)	Selling price - Prix de vente 14. Unit price Prix unitaire 15. Total	
18. If any of fields 1 to 17 are included on an attached commercial invoice, check this box Si tout renseignement relativement aux zones 1 à 17 figure sur une ou des factures commerciales ci-attachées, cochez cette case Commercial Invoice No. / N° de la facture commerciale _____ <input type="checkbox"/>		16. Total weight - Poids total Net _____ Gross - Brut _____		17. Invoice total Total de la facture
19. Exporter's name and address (if other than vendor) Nom et adresse de l'exportateur (s'il diffère du vendeur)		20. Originator (name and address) - Expéditeur d'origine (nom et adresse)		
21. CCRA ruling (if applicable) - Décision de l'Agence (s'il y a lieu)		22. If fields 23 to 25 are not applicable, check this box Si les zones 23 à 25 sont sans objet, cochez cette case <input type="checkbox"/>		
23. If included in field 17 indicate amount: Si compris dans le total à la zone 17, précisez :  (i) Transportation charges, expenses and insurance from the place of direct shipment to Canada Les frais de transport, dépenses et assurances à partir du point d'expédition directe vers le Canada _____  (ii) Costs for construction, erection and assembly incurred after importation into Canada Les coûts de construction, d'érection et d'assemblage après importation au Canada _____  (iii) Export packing Le coût de l'emballage d'exportation _____		24. If not included in field 17 indicate amount: Si non compris dans le total à la zone 17, précisez :  (i) Transportation charges, expenses and insurance to the place of direct shipment to Canada Les frais de transport, dépenses et assurances jusqu'au point d'expédition directe vers le Canada _____  (ii) Amounts for commissions other than buying commissions Les commissions autres que celles versées pour l'achat _____  (iii) Export packing Le coût de l'emballage d'exportation _____		25. Check (if applicable): Cochez (s'il y a lieu) :  (i) Royalty payments or subsequent proceeds are paid or payable by the purchaser Des redevances ou produits ont été ou seront versés par l'acheteur <input type="checkbox"/>  (ii) The purchaser has supplied goods or services for use in the production of these goods L'acheteur a fourni des marchandises ou des services pour la production de ces marchandises <input type="checkbox"/>
Dans ce formulaire, toutes les expressions désignant des personnes visent à la fois les hommes et les femmes.				

**APPENDIX B**

**FORM A – CERTIFICATE OF ORIGIN**

1. Goods consigned from (Exporter's business name, address, country)			Reference No.		
2. Goods consigned to (Consignee's name, address, country)			<p align="center"><b>GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</b></p> <p align="center"><b>FORM A</b></p> <p align="center">Issued in..... (country)</p> <p align="right">See the instructions that follow.</p>		
3. Means of transport and route (as far as known)					
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (See the instructions that follow.)	9. Gross weight or other quantity	10. Number and date of invoices
<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p>          <p>..... Place and date, signature and stamp of certifying authority</p>			<p>12. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in</p> <p align="center">..... (country)</p> <p>And that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to</p> <p align="center">..... (importing country)</p> <p>..... Place and date, signature of authorized signatory</p>		

**INSTRUCTIONS ON THE COMPLETION OF  
FORM A – CERTIFICATE OF ORIGIN**

**General Preferential Tariff (GPT)**

If the 60% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the GPT and a Form A should not be issued for such goods.

**Least Developed Country Tariff (LDCT)**

If the 40% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the LDCT and a Form A should not be issued for such goods.

In order for a Form A to be accepted by the CBSA, it must be properly completed, as follows:

**Field No. 1** – Complete with the name, address, and country of the actual manufacturer or exporter of the goods. Please do not identify a trading house, freight forwarder, export broker, etc. The manufacturer or exporter must be located in the GPT or LDCT beneficiary country in which the goods are being certified.

**Field No. 2** – Identify the consignee (name and address) in Canada.

**Field No. 3** – The CBSA does not consider this a mandatory field, but you may indicate the shipping details, as far as known when Form A is completed.

**Field No. 4** – This field is usually left blank. However, if Form A is issued after the goods have already been shipped, stamp or write “Issued Retrospectively.”

**Field No. 5** – This field is not mandatory for goods exported to Canada. It is usually used to itemize goods if Form A covers two or more categories of goods (for example, items 1, 2, 3 or items a, b, c).

**Field No. 6** – If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that will be useful in cross-referencing Form A to the Through Bill of Lading so that the CBSA officers can establish that the form covers the goods that are physically imported.

**Field No. 7** – Describe the goods fully. Indicate makes, models, styles, serial numbers, or any other relevant description. It is in the exporter’s interest to give as full a description as possible. The CBSA will not accept a Form A that cannot be matched with the imported goods due to a vague description. It is also helpful to show the Harmonized System subheading of the goods in this field.

**Field No. 8** – The origin criterion shown must be one of the following:

**P** means 100% of the goods produced in the GPT or LDCT beneficiary country in question;

**F** for GPT, means, at least 60% of the ex-factory price is produced in the GPT beneficiary country;

**F** for LDCT, means, at least 40% of the ex-factory price is produced in the LDCT beneficiary country. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT.

**G** for GPT, means at least 60% of the ex-factory price was cumulatively produced in more than one GPT beneficiary country or Canada.

**G** For LDCT, means at least 40% of the ex-factory price was cumulatively produced in more than one LDCT beneficiary country or Canada. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT.

If any criterion other than P, G, or F is shown for goods exported to Canada, it will be assumed that the goods do not satisfy the Canadian GPT or LDCT rules of origin and they will not receive any tariff preference.

**Field No. 9** – Give the weight or other quantity of the goods. The best unit of measure to use when completing this field is the unit of measure given for the particular goods in the *Customs Tariff* (e.g. number, pairs, dozens, kilograms, litres).

**Field No. 10** – Cross-reference Form A to the commercial invoice. This helps the CBSA match the form with the invoice, but it also ensures that the signing officer has verified the ex-factory price of the proper goods.

**Field No. 11** – This field may be left blank. As of March 1, 1996, Canada no longer requires Form A to be certified by a designated authority in the GPT or LDCT beneficiary country.

**Field No. 12** – This is the exporter's declaration that Form A is accurate and that the goods do meet the GPT or LDCT rules of origin. Proof of origin must be completed by the exporter of the goods in the GPT or LDCT beneficiary country in which the goods were finished. The individual completing the Form A on behalf of the company must be knowledgeable regarding the origin of the goods and have access to cost of production information, should a verification be requested.

## APPENDIX C

**EXPORTER'S STATEMENT OF ORIGIN**

I certify that the goods described in this invoice or in the attached invoice No. \_\_\_\_\_ were produced in the beneficiary country of \_\_\_\_\_ and that at least \_\_\_\_\_% of the ex-factory price of the goods originates in the beneficiary country/countries of \_\_\_\_\_.

---

Name and title

---

Corporation name and address

---

Telephone and fax numbers

---

Signature and date (day/month/year)

APPENDIX D



Canada Border Services Agency  
 Agence des services frontaliers du Canada

**PROTECTED (When Completed)**

**NORTH AMERICAN FREE TRADE AGREEMENT  
 CERTIFICATE OF ORIGIN**  
 (Instructions Attached)

*Please print or type*

<b>1</b> Exporter's Name and Address:  <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 10px;"></div> Tax Identification Number: ▶	<b>2</b> Blanket Period:  From <span style="border: 1px solid black; padding: 2px 10px;">DD - MM - YY</span> To <span style="border: 1px solid black; padding: 2px 10px;">DD - MM - YY</span>
<b>3</b> Producer's Name and Address:  <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 10px;"></div> Tax Identification Number: ▶	<b>4</b> Importer's Name and Address:  <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 10px;"></div> Tax Identification Number: ▶

5 Description of Good(s)	6 HS tariff Classification Number	7 Preference Criterion	8 Producer	9 Net Cost	10 Country of Origin

<b>11</b> I certify that: <ul style="list-style-type: none"> <li>- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;</li> <li>- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;</li> <li>- the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and</li> <li>- this Certificate consists of <span style="border: 1px solid black; padding: 0 5px;"> </span> pages, including all attachments.</li> </ul>	
Authorized Signature:	Company:
Name:	Title:
Date (dd-mm-yy)	Telephone:
Fax:	

B232 E (05)  
 Printed in Canada





**NORTH AMERICAN FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type.**

- Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal tax identification number is: In Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency; in Mexico, federal taxpayer's registry number (RFC); and the United States, employer's identification number or Social Security Number.
- Field 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into a NAFTA country for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the producer. If more than one producer's good is included on the Certificate, attach a list of the additional producers, including the legal name, address (including country) and legal tax identification number, cross referenced to the good described in Field 5. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the importer. If importer is not known, state "UNKNOWN", if multiple importers, state "VARIOUS".
- Field 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.
- Field 6: For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Annex 401 that requires eight digits, identify to eight digits, using the HS tariff classification of the country into whose territory the good is imported.
- Field 7: For each good described in Field 5, state which criterion (A through F) is applicable. The rules of origin are contained in Chapter Four and Annex 401. Additional rules are described in Annex 703.2 (certain agricultural goods), Annex 300-B, Appendix 6A (certain textile goods) and Annex 308.1 (certain automatic data processing goods and their parts). **Note: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

**Preference Criteria**

- A The good is "wholly obtained or produced entirely" in the territory of one or more of the NAFTA countries, as referred to in Article 415. Note: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(a) and 415)
- B The good is produced entirely in the territory of one or more of the NAFTA countries and satisfies the specific rule of origin, set out in Annex 401, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter Four. If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(b))
- C The good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in Article 415. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article 401(a) through (d). If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(c))
- D Goods are produced in the territory of one or more of the NAFTA countries but do not meet the applicable rule of origin, set out in Annex 401, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article 401(d). This criterion is limited to the following two circumstances:
1. the good was imported into the territory of a NAFTA country in an unassembled or disassembled form but was classified as an assembled good, pursuant to HS General Rule of Interpretation 2(a); or
  2. the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided.
- Note: This criterion does not apply to Chapters 61 through 63 of the HS (Reference: Article 401(d))**
- E Certain automatic data processing goods and their parts, specified in Annex 308.1, that do not originate in the territory are considered originating upon importation into the territory of a NAFTA country from the territory of another NAFTA country when the Most-Favoured-Nation Tariff rate of the good conforms to the rate established in Annex 308.1 and is common to all NAFTA countries. (Reference: Annex 308.1)
- F The good is an originating agricultural good under preference criterion A, B or C above and is not subject to a quantitative restriction in the importing NAFTA country because it is a "qualifying good" as defined in Annex 703.2, Section A or B (please specify). A good listed in Appendix 703.2.B.7 is also exempt from quantitative restrictions and is eligible for NAFTA preferential tariff treatment if it meets the definition of "qualifying good" in Section A of Annex 703.2. **Note 1: This criterion does not apply to goods that wholly originate in Canada or the United States and are imported into either country. Note: A tariff rate quota is not a quantitative restriction.**
- Field 8: For each good described in field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YY) of that period. (Reference: Articles 402.1, 402.5)
- Field 10: Identify the name of the country ("MX" or "US" for agricultural and textile goods exported to Canada; "US" or "CA" for all goods exported to Mexico; or "CA" or "MX" for all goods exported to the United States) to which the preferential rate of customs duty applies, as set out in Annex 302.2, in accordance with the Marking Rules or in each Party's schedule of tariff elimination.
- For all other originating goods exported to Canada, indicate appropriately "MX" or "US" if the goods originate in that NAFTA country, within the meaning of the NAFTA Rules of Origin Regulations, and any subsequent processing in the other NAFTA country does not increase the transaction value of the goods by more than 7%; otherwise indicate as "JNT" for joint production. (Reference: Annex 302.2)
- Field 11: This field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

APPENDIX E



Canada Border Services Agency  
 Agence des services frontaliers du Canada

Protected when completed

**FREE TRADE AGREEMENT  
 CERTIFICATE OF ORIGIN**

For goods exported to or from Canada - Not for use under NAFTA

(Instructions attached)

Please Print or Type

<b>1</b> Exporter's Name and Address:	<b>2</b> Blanket Period:  from <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">DD</td><td style="border: 1px solid black; width: 15px; text-align: center;">MM</td><td style="border: 1px solid black; width: 15px; text-align: center;">YY</td></tr></table> to <table style="display: inline-table; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 15px; text-align: center;">DD</td><td style="border: 1px solid black; width: 15px; text-align: center;">MM</td><td style="border: 1px solid black; width: 15px; text-align: center;">YY</td></tr></table>	DD	MM	YY	DD	MM	YY
DD	MM	YY					
DD	MM	YY					
<b>3</b> Producer's Name and Address:	<b>4</b> Importer's Name and Address:						

<b>5</b> Description of Goods	<b>6</b> HS tariff classification number	<b>7</b> Preference criterion	<b>8</b> Producer	<b>9</b> Gross weight or other quantity

<b>10</b> I certify that:	
<ul style="list-style-type: none"> <li>— the information on this document is true and accurate, and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;</li> <li>— I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given, of any changes that would affect the accuracy or validity of this Certificate;</li> <li>— this Certificate consists of _____ pages, including all attachments.</li> </ul>	
Authorized signature:	Company:
Name:	Title:
Date DD MM YY	Telephone:
FAX:	

B239 E (05)



**FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS FOR GOODS EXPORTED TO OR FROM CANADA -  
NOT FOR USE UNDER NAFTA**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. Please print or type.**

**Field 1:** State the full legal name and address of the exporter.

**Field 2:** Complete this field if the certificate covers multiple shipments of identical goods, as described in Field 5, that are imported for a specified period of up to one year (blanket period). "From" is the date upon which the certificate becomes applicable to the good covered by the blanket certificate (it may be prior to the date of signing this certificate). "To" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this certificate must occur between these dates.

**Field 3:** State the full legal name and address of the producer. If more than one producer's good is included on the certificate, attach a list of the additional producers, including the legal name and address cross referenced to the good described in field 5. If you wish this information to be confidential, it is acceptable to state "Available to customs upon request." If the producer and the exporter are the same, complete field with "Same." If the producer is unknown, it is acceptable to state "Unknown."

**Field 4:** State the full legal name and address of the importer. If the importer is not known, state "Unknown"; if multiple importers, state "Various."

**Field 5:** Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the certificate covers a single shipment of a good, i.e., it is not a blanket certificate, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.

**Field 6:** For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin that requires eight digits, identify to eight digits, using the HS tariff classification of the Party into whose territory the good is imported.

**Field 7:** For each good described in Field 5, state which criterion (A through E) is applicable. The rules of origin are set out in the regulations enacted and published by the Parties.

**Note: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

Preference criteria

A The good is "wholly obtained or produced entirely" in the free-trade area.

**Note: The purchase of a good in the free-trade area does not necessarily render it "wholly obtained or produced."**

B The good is produced entirely in the free-trade area and satisfies the specific rule of origin that applies to its tariff classification. The good must also satisfy all other applicable requirements.

C The good satisfies, as a result of production occurring entirely within the free-trade area, the applicable requirements set out in the specific rule of origin where no change in tariff classification is required in that rule.

D The good is produced entirely in the free-trade area exclusively from originating materials. Under this criterion, not all materials need to fall within criterion A. However, all materials used in the production of the good must qualify as "originating" by meeting the rules of one of the preference criteria.

E Goods are produced in the free-trade area but do not meet the applicable specific rule of origin because certain non-originating materials do not undergo the required change in tariff classification. This criterion is applicable only where the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provides for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts. Furthermore, at least one category of identical or similar materials provided for in that heading or subheading must be originating.

**Note: This criterion does not apply to Chapters 61 through 63 of the HS**

**Field 8:** For each good described in Field 5, state "Yes" if you are the producer of the good. If you are not the producer of the good, state "No" followed by (1) or (2), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good or (2) your reliance on the producer's written representation that the good qualifies as an originating good.

**Field 9:** Where the certificate is not a blanket certificate indicate the gross weight or number of pieces in the shipment.

**Field 10:** This field must be completed, signed, and dated by the exporter. The date must be the date the certificate was completed and signed.

APPENDIX F



Canada Border Services Agency / Agence des services frontaliers du Canada

PROTECTED (when completed)  
 PROTÉGÉ (une fois rempli)  
 PROTEGIDO (cuando llenado)

Canada-Chile Free Trade Agreement - Accord de libre-échange Canada-Chili - Acuerdo de Libre Comercio Chile-Canada  
**CERTIFICATE OF ORIGIN** - **CERTIFICAT D'ORIGINE** - **CERTIFICADO DE ORIGEN**  
 (Instructions on reverse) (Instructions au verso) (Instrucciones al reverso)

Please Print or Type - Veuillez écrire en majuscules ou à la machine - Llenar a máquina o con letra de molde

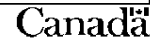
<b>1</b> Exporter's Name and Address: Nom et adresse de l'exportateur : Nombre y domicilio del exportador :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario	<b>2</b> Blanket Period: Période globale : Período que cubre :  From Du De      D - J      M      Y - A      To Au A      D - J      M      Y - A
<b>3</b> Producer's Name and Address: Nom et adresse du producteur : Nombre y domicilio del productor :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario	<b>4</b> Importer's Name and Address: Nom et adresse de l'importateur : Nombre y domicilio del importador :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario

5 Description of Good(s) - Description des produits - Descripción del (los) bien(es)	6 HS Tariff Classification # N° de classement tarifaire SH Clasificación arancelaria	7 Preference Criterion Critère de préférence Criterio para trato preferencial	8 Producer Producteur Productor	9 RVC TVR VCR	10 Country of Origin Pays d'origine País de origen

<b>11 I certify that:</b> — the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;  — I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;  — the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the Canada-Chile Free Trade Agreement, and unless specifically exempted in Article D-11 or Annex D-01, there has been no further production or any other operation outside the territories of the Parties; and  — this Certificate consists of _____ pages, including all attachments.	<b>J'atteste que :</b> — les renseignements fournis dans le présent document sont exacts et je me charge de prouver, au besoin, ce qui y est avancé. Je comprends que je suis responsable de toutes fausses assertions ou omissions importantes faites dans le présent document ou s'y rapportant;  — je conviens de conserver et de produire sur demande les documents nécessaires à l'appui du certificat et d'informer, par écrit, toute personne à qui il a été remis, des changements qui pourraient influencer sur son exactitude ou sa validité;  — les marchandises sont originaires du territoire de l'une ou de plusieurs des parties et sont conformes aux exigences relatives à l'origine prévues dans l'Accord de libre-échange Canada-Chile et, sauf exemption expresse à l'article D-11 ou à l'annexe D-01, n'ont subi aucune production supplémentaire ou autre transformation à l'extérieur du territoire des parties;  pages, y compris les pièces jointes.	<b>Declaro bajo juramento que :</b> — La información contenida en este documento es verdadera y exacta, y me hago responsable de comprobar lo aquí declarado. Estoy consciente que será responsable por cualquier declaración falsa u omisión hecha en o relacionada con el presente documento.  — Me comprometo a conservar y presentar, en caso de ser requerido, los documentos necesarios que respalden el contenido del presente certificado, así como a notificar por escrito a todas las personas a quienes entregue el presente certificado, de cualquier cambio que pudiera afectar la exactitud o validez del mismo.  — Los bienes son originarios del territorio de una o ambas Partes y cumplen con los requisitos de origen que les son aplicables conforme al Acuerdo de Libre Comercio Chile-Canada, no han sido objeto de procesamiento ulterior o de cualquier otra operación fuera de los territorios de las Partes, salvo en los casos permitidos en el artículo D-11 o en el Anexo D-01.
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Authorized Signature - Signature autorisée - Firma autorizada	Company - Société - Empresa
Name - Nom - Nombre	Title - Titre - Cargo
Date - Fecha      D - J      M      Y - A	Telephone - Téléphone - Teléfono
	FAX - Télécopieur - Fax

B240 E (05)



**CANADA CHILE FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type:**

- Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal tax identification number is: In Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency (CBSA); in Chile, the Unique Tax Number ("Rol Unico Tributario")
- Field 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Chile for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "To" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: If one producer, state the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of said producer. If more than one producer is included on the Certificate, state "Various" and attach a list of all producers, including their legal name, address (including country) and legal tax identification number, cross referenced to the good or goods described in Field 5. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the importer. If importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".
- Field 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number or any other number that is capable of identifying the goods.
- Field 6: For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Annex D-01 that requires eight digits, identify to eight digits, using the HS tariff classification of the country into whose territory the good is imported.
- Field 7: For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter D and Annex D-01. NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

**Preference Criteria**

- A The good is "wholly obtained or produced entirely" in the territory of one or both of the Parties, as referred to in Article D-16. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". (Reference: Article D-01(a) and D-16)
- B The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex D-01, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter D. (Reference: Article D-01(b))
- C The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in Article D-16. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article D-01(a) through (d). (Reference: Article D-01(c))
- D Goods are produced in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex D-01, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article D-01(d). This criterion is limited to the following two circumstances:
- 1 the good was imported into the territory of one of the Parties in an unassembled or disassembled form but was classified as an assembled good, pursuant to HS General Rule of Interpretation 2(a); or
  - 2 the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided

NOTE: This criterion does not apply to Chapters 61 through 63 of the HS. (Reference: Article D-01(d))

- Field 8: For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2) or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YY) of that period. (Reference: Articles D-02.1, D-02.5)
- Field 10: Identify the name of the country ("CH" for all originating goods exported to Canada; "CA" for all originating goods exported to Chile).
- Field 11: This field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

**APPENDIX G**



Canada Border Services Agency  
Agence des services frontaliers du Canada

**CERTIFICATE OF ORIGIN**  
**Canada-Costa Rica Free Trade Agreement**  
(instructions on reverse)

**Please print or type**

1. Exporter's name and address:  Telephone: _____ Fax: _____ E-Mail: _____ Free zone regime    Yes    No <input type="checkbox"/> <input type="checkbox"/> Tax identification number: _____	2. Blanket period:  From: <table style="display: inline-table; border: none;"><tr><td style="border: none;">D</td><td style="border: none;">M</td><td style="border: none;">Y</td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr></table> To: <table style="display: inline-table; border: none;"><tr><td style="border: none;">D</td><td style="border: none;">M</td><td style="border: none;">Y</td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr></table>	D	M	Y							D	M	Y						
D	M	Y																	
D	M	Y																	
3. Producer's name and address:  Telephone: _____ Fax: _____ E-Mail: _____ Free zone regime    Yes    No <input type="checkbox"/> <input type="checkbox"/> Tax identification number: _____	4. Importer's name and address:  Telephone: _____ Fax: _____ E-Mail: _____ Tax identification number: _____																		
5. Description of good(s)	6. HS tariff classification no.	7. Preference criterion	8. Producer	9. RVC	10. Other														
11. Observations:																			
I certify that: - The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document. - I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate. - The goods originate in the territory of one or both Parties, and comply with the origin requirements specified for those goods in the Canada - Costa Rica Free Trade Agreement, and unless specifically exempted in Article IV.11 or Annex IV.1, have not undergone any further production or any other operation outside the territories of the Parties.  This Certificate consists of _____ pages, including all attachments.																			
12. Authorized signature:			Company:																
Name:			Title:																
Date <table style="display: inline-table; border: none;"><tr><td style="border: none;">D</td><td style="border: none;">M</td><td style="border: none;">Y</td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr><tr><td style="border: none;"> </td><td style="border: none;"> </td><td style="border: none;"> </td></tr></table>			D	M	Y							Telephone: _____ Fax: _____							
D	M	Y																	

B246 E (05)



### Instructions for Completing the Certificate of Origin

For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type. If more space is needed, please use additional pages.

- Field 1:** State the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number of the exporter. The legal tax identification number is: in Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency (CBSA); in Costa Rica, it is the legal identification number for legal persons or the identification number or the passport number for physical persons. State whether the exporter receives benefits of the Free Zone Regime of Costa Rica.
- Field 2:** Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Costa Rica for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3:** If one producer, state the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number as defined in Field 1, of said producer. If more than one producer is included on the Certificate, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, e-mail addresses and legal tax identification numbers, cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE TO CUSTOMS UPON REQUEST". State whether the producer(s) receives benefits of the Free Zone Regime of Costa Rica. If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4:** State the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number of the importer as defined in Field 1.
- Field 5:** Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as, the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.
- Field 6:** For each good described in Field 5, identify the HS tariff classification to six digits.
- Field 7:** For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter IV and Annex IV.1. NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

#### Preference Criteria

- A** The good is "wholly obtained or produced entirely "in the territory of one or both of the Parties, as referred to in Article IV.15. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". (Reference: Articles IV.1(a) and IV.15).
- B** The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex IV.1 that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter IV. (Reference: Article IV.1(b)).
- C** The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly obtained or produced entirely", as set out in Article IV.15. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article IV.1(a) through (d). (Reference: Article IV.1(c)).
- D** The goods are produced entirely in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex IV.1 because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article IV.1(d). This criterion is limited to the following circumstance: the good incorporated one or more non-originating materials which could not undergo a change in tariff classification because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings.

NOTE: This criterion does not apply to Chapters 39 or 50 through 63 of the HS. (Reference: Article IV.1(d)).

- Field 8:** For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2) or (3), depending on whether this Certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9:** For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method or "TV" if the RVC is calculated according to the transaction value method. If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YYYY) of that period. (Reference: Articles IV.2.1).
- Field 10:** If in determining the origin of the good one of the procedures set forth in Articles IV.3, IV.4 or IV.5 of the Agreement, was used, indicate:  
ACC: Accumulation.  
DMI: De Minimis.  
FGM: Fungible goods and materials.
- Field 11:** This Field may be used when there is some observation relating to this Certificate, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance.
- Field 12:** This Field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

APPENDIX H



Canada Border Services Agency / Agence des services frontaliers du Canada

**DECLARATION OF MINOR PROCESSING IN THE UNITED STATES (CIFTA)  
DÉCLARATION DE TRAITEMENT MINEUR AUX ÉTATS-UNIS (ALECI)**

**PLEASE TYPE OR PRINT (attach additional pages if more space is required)  
PRIÈRE DE DACTYLOGRAPHIER OU D'ÉCRIRE EN LETTRES MOULÉES (joindre des pages supplémentaires au besoin)**

1. The goods (except for textiles and textile articles of Chapter 50 through 63) described in field 2 below arrived at this premise from:  
Les marchandises décrites dans le champ 2 ci-dessous (à l'exception des textiles ou des articles textile en vertu des Chapitres 50 à 63) sont arrivées :

Company Name - Nom de la société	
Company Address - Adresse de la société	Invoice number - Numéro de facture
	Invoice date - Date de la facture

2. Description of Goods (see reverse) imported into United States. - Description des marchandises (voir au verso) importées aux États-Unis.

For goods listed in Field No. 2, did your company perform minor processing (see reverse for definition) or any processing that did not increase the transaction value of the goods by greater than ten per cent?  
Votre société a-t-elle procédé à un traitement mineur (voir la définition au verso) ou tout autre traitement des marchandises énumérées dans le champ no 2 qui n'a pas augmenté la valeur transactionnelle des marchandises au-delà de dix pour cent?

**NO**, go to Field Nos. 3, 5 and 6 /  **OUI**, go to Field Nos. 4, 5 and 6  
**NON**, passer aux champs nos 3, 5 et 6 / **OUI**, passer aux champs nos 4, 5 et 6

3. I certify that the goods listed above in field 2, after being released from customs control in the United States, have not undergone any processing other than storage or shipment.  
Je déclare que les marchandises énumérées dans le champ 2 ci-dessus n'ont pas subi de traitement autre que l'entreposage ou l'expédition après avoir été dédouanées par l'administration douanière des États-Unis.

4. The minor processing or the processing (that did not increase the transaction value of the goods by greater than ten per cent) that has been carried out on the goods listed in field 2 is as follows. Fully describe the processing carried out.  
Le traitement mineur ou tout autre traitement effectué sur les marchandises énumérées dans le champ 2 (et n'ayant pas augmenté la valeur transactionnelle des marchandises au-delà de dix pour cent) est le suivant. Décrire en détail le traitement effectué :

5. Description of Goods (see reverse) exported from the United States - Description des marchandises (voir verso) exportées des États-Unis

6. I CERTIFY that - J'ATTESTE que :

- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;  
les renseignements fournis dans le présent document sont exacts et je me charge de prouver, au besoin, ce qui y est avancé. Je comprends que je suis responsable de toutes fausses assertions ou omissions importantes faites dans le présent document ou s'y rapportant;
- I agree to maintain for not less than 5 years, and present upon request, documentation necessary to support this Declaration, and to inform, in writing, all persons to whom the Declaration was given of any changes that would affect the accuracy of this Declaration;  
je conviens de conserver, pour au moins cinq ans, et de produire sur demande les documents nécessaires à l'appui de la déclaration et d'informer, par écrit, toute personne à qui elle a été remise, des changements qui pourraient influencer sur son exactitude;
- I agree to plant visits; and  
je conviens d'autoriser des visites des installations; et
- this Declaration consists of \_\_\_\_ page(s), including all attachments.  
la présente déclaration comprend \_\_\_\_ page(s) y compris les pièces jointes.

Authorized signature - Signature autorisée	Company Name - Nom de la société	
Name - Nom	Title - Titre	
Date Day - Jour    Month - Mois    Year - Année	Telephone - Téléphone (    ) -	Facsimile - Télécopieur (    ) -

E669 (05)



## INSTRUCTIONS AND DEFINITIONS INSTRUCTIONS ET DÉFINITIONS

### General Instructions

In order for Canadian/Israeli importers to claim preferential tariff treatment under CIFTA this form is required to be completed by US exporters under certain circumstances as listed below. Please note that the company name and address in Field 1 is the company name and address of the Canadian/Israeli exporter in Canada/Israel. Additional information to this form may also be required.

#### **Complete this form if:**

1. qualifying goods entered the commerce of the United States (see definition below) or are otherwise not subject to a through bill of lading from Israel to Canada or from Canada to Israel (see box 3)
2. minor processing is performed on qualifying goods in the United States (see box 4)
3. any processing is performed in the United States on qualifying goods that does not increase the transaction value of these goods by greater than ten per cent (see box 4)

#### **DO NOT complete this form if:**

1. the goods are textiles and textile articles of Chapter 50 through 63
2. the goods are passing through the United States to Canada/Israel on a through bill of lading
3. more than minor processing occurs in the United States, (in such cases, the goods will not qualify for the benefits of CIFTA)
4. the goods were subject to any processing that increased their transaction value by greater than ten per cent

### Definitions

**alteration** means a modification, other than a repair, that does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good;

**description of goods:** include such information as the HS classification number to six or eight digits, quantity, value, weight, marks and numbers;

#### **minor processing** means:

- (a) mere dilution with water or any other substance that does not materially alter the characteristics of the good,
- (b) cleaning, including removal of rust, grease, paint or any other coating,
- (c) applying any preservative or decorative coating, including any lubricant, protective encapsulation, preservative or decorative paint, or metallic coating,
- (d) trimming, filing or cutting off small amounts of excess material,
- (e) packing or repacking of the good for transport, storage or sale,
- (f) packaging or repackaging of the good for retail sale or relabelling of the good in one or more official languages of a Party, or
- (g) repairs or alterations, washing, laundering or sterilizing;

**repair** means the adjustment of a machine, instrument, electrical device or other article, including replacing or refitting parts to restore the article to its original operating condition;

#### **United States** means:

- (i) the customs territory of the United States, which includes the 50 states, the District of Columbia and Puerto Rico,
- (ii) the foreign trade zones located in the United States and Puerto Rico, and
- (iii) any areas beyond the territorial seas of the United States within which, in accordance with international law and its domestic law, the United States may exercise rights with respect to the seabed and subsoil and their natural resources.

### Instructions générales

Pour avoir droit au traitement tarifaire préférentiel prévu par l'ALECI, les importateurs Canadiens/Israéliens doivent faire remplir le présent formulaire par les exportateurs américains concernés selon certaines circonstances sous-mentionnées. SVP prendre note que le nom et adresse de la Société du champ no. 1 est le nom et adresse de l'exportateur Canadien/Israélien au Canada/Israël. Il se peut qu'ils doivent aussi fournir des renseignements supplémentaires.

#### **Veillez remplir le formulaire dans les cas suivants :**

1. les marchandises admissibles sont entrées sur le territoire des États-Unis (voir définition ci-dessous) ou ne sont pas autrement assujetties à un connaissance direct d'Israël au Canada ou du Canada à Israël (voir la case 3);
2. le traitement mineur est effectué sur des marchandises admissibles aux États-Unis (voir la case 4)
3. tout traitement qui est effectué aux États-Unis sur des marchandises admissibles et qui n'a pas augmenté la valeur transactionnelle de celle-ci au-delà de dix pour cent (voir la case 4)

#### **NE PAS remplir le présent formulaire si :**

1. les marchandises sont des textiles et des articles textile en vertu des Chapitre 50 à 63
2. les marchandises expédiées vers le Canada ou Israël passent par les États-Unis conformément à un connaissance direct
3. un traitement autre qu'un traitement mineur est effectué aux États-Unis (dans ce cas, les marchandises ne seront pas admissibles aux avantages prévus par l'ALECI).
4. les marchandises ont fait l'objet d'un traitement qui a augmenté leur valeur transactionnelle au-delà de dix pour cent.

### Définitions

**Altération** signifie une modification, autre qu'une réparation, qui ne comprend pas une opération ou un processus ayant pour effet de détruire les caractéristiques essentielles d'un produit ou de créer un produit qui soit nouveau ou différent du point de vue commercial.

**Description des marchandises :** comprend des renseignements comme le numéro de classement du SH jusqu'à six ou huit chiffres, la quantité, la valeur, le poids, les marques et les numéros.

#### **Traitement mineur** s'entend, à l'égard d'un produit :

- a) d'une simple dilution dans l'eau ou dans toute autre substance qui ne modifie pas sensiblement ses propriétés;
- b) du nettoyage, y compris l'enlèvement de la rouille, la graisse, la peinture ou tout autre revêtement;
- c) de l'application d'un revêtement préservatif ou décoratif, y compris un lubrifiant, une encapsulation protectrice, une peinture protectrice ou décorative ou un revêtement métallique;
- d) du rognage, image, découpage de petites quantités de matières excessives;
- e) de l'emballage ou du réemballage du produit pour le transport, le stockage ou la vente;
- f) de l'emballage ou du réemballage du produit pour la vente au détail ou réétiquetage dans une ou plus d'une langue officielle d'une partie;
- g) des réparations ou modifications, du lavage, du blanchissage ou de la stérilisation;

**réparation** signifie l'ajustement d'une machine, d'un instrument, d'un appareil électrique ou de tout autre article, y compris des pièces de remplacement ou de remise en état pour restaurer un article à sa condition opérationnelle d'origine.

#### **États-Unis** désigne :

- i) le territoire douanier des États-Unis, lequel comprend les 50 états, le District de Columbia et Porto Rico,
- ii) les zones franches situées sur le territoire des États-Unis et à Porto Rico, et
- iii) les régions s'étendant au-delà des eaux territoriales des États-Unis et qui, conformément au droit international et à la législation intérieure des États-Unis, sont des régions à l'égard desquelles les États-Unis sont habilités à exercer des droits pour ce qui concerne les fonds marins et leur sous-sol ainsi que leurs ressources naturelles.

**APPENDIX I****NAFTA – STATEMENT OF ORIGIN FOR COMMERCIAL  
IMPORTATIONS OF LESS THAN CAN\$1,600**

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the North American Free Trade Agreement (NAFTA), and that further production or any other operation outside the territories of the Parties has not occurred subsequent to production in the territories.

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

STATUS: EXPORTER \_\_\_\_\_ PRODUCER \_\_\_\_\_ OF THE CERTIFIED GOODS

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

COUNTRY OF ORIGIN: UNITED STATES \_\_\_ MEXICO \_\_\_ MEXICO AND UNITED STATES \_\_\_

(For purposes of determining the applicable preferential rate of duty as set out in Annex 302.2, in accordance with the marking rules or in each Party's schedule of tariff elimination.)

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

**APPENDIX J**

**CCRFTA – STATEMENT OF ORIGIN FOR COMMERCIAL  
IMPORTATIONS OF LESS THAN CAN\$1,600**

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the Canada Costa-Rica Free Trade Agreement (CCRFTA), and that further production or any other operation outside the territories of the parties has not occurred subsequent to production in the territories.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Origin and Valuation Division Trade Programs Directorate Admissibility Branch</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>N/A</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Act</i>, Section 35.1, S.C. 1997, c.14, s. 37 P.C. 1997-2024 P.C. 2004-955, September 1, 2004 P.C. 2005-1048, May 31, 2005</p>	<p><b>OTHER REFERENCES –</b></p> <p>D6-2-2, D6-2-3, D11-4-3, D11-4-4, D11-4-5, D11-4-6, D11-4-13, D11-4-14, D11-4-22, D11-4-27, D11-4-28, D11-5 series, D11-6-6, D11-6-7, D17-1-10, D17-1-21 and D22-1-1</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D11-4-2, June 30, 1998</p>	

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