



Ottawa, July 8, 2014

Memorandum D11-4-27

Canada–Costa Rica Free Trade Agreement (CCRFTA): Costa Rica Free Zone Regime

In Brief

1. Appendix B has been updated to reflect changes made to the List of goods for which the Costa Rica Tariff may be claimed.
2. The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum contains the regulations and information for determining whether CCRFTA originating goods imported from Costa Rica have received the benefits of the Costa Rica Free Zone Regime, and whether such goods are entitled to the Costa Rica preferential tariff treatment.

Legislation

[CCRFTA Non-entitlement to Preference Regulations](#)

Guidelines and General Information

Definitions

1. In this memorandum, any reference that is made to:

“Costa Rica Free Zone regime” is a system that has the effect of subsidizing companies on the condition of export of their goods.

“geographic area” means any area within Costa Rica where companies are provided with the benefits of the Costa Rica Free Zone regime including income tax exemptions and subsidies.

General

2. The [CCRFTA Non-entitlement to Preference Regulations](#) establishes that listed goods, which although originating in accordance with the [CCRFTA Rules of Origin Regulations](#), are deemed not to originate and are, therefore, not entitled to the Costa Rica Tariff (CRT) rate of customs duty if they have undergone operations in a specified Costa Rica Free Zone.
3. Appendix A sets out the geographic areas, i.e., a list of companies that receive the benefits of the Costa Rica Free Zone regime and, thus, are not entitled to the CRT. Companies listed in Appendix A will remain listed until such time as they no longer receive the benefits of the Costa Rica Free Zone regime. Appendix A will be revised and modified, as required, as a result of ongoing consultations with Foreign Affairs, Trade and Development Canada and Costa Rica.
4. Where CCRFTA originating goods are classified under any of the tariff item numbers set out in Appendix B, and the goods have undergone operations in a geographic area as listed in Appendix A, such goods are not entitled to the CRT. In these instances, the Most-Favoured Nation (MFN) rate or, if applicable, the General Preferential Tariff (GPT) is applied.

5. Where originating goods cited in Appendix B have not undergone operations in a geographic area listed in Appendix A, such goods may be entitled to the CRT only if the goods originate in accordance with the [CCRFTA Rules of Origin Regulations](#). Further information concerning the rules of origin can be found in [Memorandum D11-5-3, Canada–Costa Rica Free Trade Agreement \(CCRFTA\) – Rules of Origin](#). Importers must be in possession of a valid [CCRFTA Certificate of Origin \(form B246\)](#) when claiming the CRT.
6. Importers who possess a Certificate of Origin must ensure that the goods they have imported have not undergone operations in a geographic area listed in Appendix A. The Certificate of Origin contains fields where exporters and/or producers in Costa Rica must indicate whether they have benefited from the Costa Rica Free Zone regime. Further information concerning the Certificate of Origin can be found in [Memorandum D11-4-2, Proof of Origin](#), and [Memorandum D11-4-14, Certification of Origin](#).
7. Importers are encouraged to regularly consult Appendix A and Appendix B in conjunction with the Certificate of Origin to ensure that their imported goods continue to meet the [CCRFTA Rules of Origin Regulations](#) and remain entitled to the CRT. Conversely, previously non-qualifying goods could become qualifying if a company previously listed in Appendix A ceases to receive the benefits of the Costa Rica Free Zone regime.
8. The date of accounting of the goods on Form [B3-3, Canada Customs Coding Form](#), will be the date considered when determining the entitlement of the CRT for companies cited in Appendix A and the goods listed in Appendix B.
9. All goods imported from Costa Rica are still entitled to the GPT rate of duty only if the goods meet the rules set out in [Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff](#). The geographic area restrictions do not apply to the GPT.
10. This memorandum will be continually updated to accurately reflect any changes to geographic areas and tariff item numbers in Appendix A and Appendix B.

Additional Information

11. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix A

List of geographic areas – Companies

Having consulted with the Minister for International Trade, the Minister of Public Safety and Emergency Preparedness specifies the following as geographic areas for purposes of subsections 16(2)(a)(ii) and 49.1(4) of the [Customs Tariff](#).

Note: This list will be modified or revised, as required, as a result of ongoing consultations with the Foreign Affairs, Trade and Development Canada.

Administradora de Parques Zone Franca Genesis, S.A.
 Administradora Plaza Roble, S.A.
 Aetec de Costa Rica, Ltda.
 Alienware Latinamerica, S.A.
 Align Technology de Costa Rica, S.R.L.
 Allergan Costa Rica, S.A.
 Almacenes Atalanta, S.A.
 Altanova Test Costa Rica, S.R.L.
 Amba Research Costa Rica, S.A.
 Amoena de Costa Rica, S.A.
 APL Service Center de Costa Rica, S.A.
 Artesanos de Ensamblaje y Produccion Adepsa, Sociedad Anonima

Arthrocare Costa Rica, S.R.L.
 Artinsoft Zona Franca, S.A.
 A.S.D. de Costa Rica, S.A.
 Astrazeneca Camcar Costa Rica, S.A.
 Astrolab Microwave Components C.R.
 Associated Creditors Exchange Costa Rica Ltda.
 Atacom Industries, S.A.
 ATE – Costa Rica (Advances Thermoforming Enterprise – Costa Rica), S.A.
 Atek Medical Costa Rica Ltda.
 Avionyx, S.A.
 Avventa Worldwide, S.A.
 Avventa Worldwide, S.A. (planta satélite)
 BPO International, S.A.
 Babylliss (Costa Rica), S.A.
 Bat Integrated Business Services, S.A.
 Batcca Park Inversiones Inmobiliarias, S.A.
 Batcca Servicios, S.A.
 Baxter Americas Services S.R.L.
 Baxter Productos Medicos, Ltda.
 Beam One de Costa Rica S.R.L.
 Boston Scientific de Costa Rica S.R.L. (Coyol)
 Boston Scientific de Costa Rica S.R.L. (P.I.Z.F. Global)
 Britt Shared Services, S.A.
 BT Consulting and Services, S.A.
 CF Free Zone Park S.R.L.(Antiguo Parque Global)
 CFC International (Processing Services) Ltda. Planta Satélite
 C-Mini Luces Innova-Technologies Ltda.
 C&J International LLC, S.R.L.
 C&K Coactive, S.A.
 CR-Agilis Engineering, S.A.
 CSI Closure Systems Manufacturing de Centro America S.R.L.
 C.V.G. Aluminios Nacionales, S.A.
 Cajas Para Exportación Retornables, S.A.
 Camera Dynamics Limitada
 Camtronics, S.A.
 Cartex Manufacturera, S.R.L.
 Casa Proveedora Phillips (Bodega)
 Casa Proveedora Phillips, S.A. (Comercialización complementaria)
 Casa Proveedora Phillips, S.A. (Procesadora)
 Casino Internacional Casinex, S.A.
 Centro de Ciencia y Tecnología Ultrapark, S.A.
 Centro Global de Procesamiento Chiquita S.R.L.
 Citadel Commerce Costa Rica Holdings S.R.L.
 Citi Business Services Costa Rica S.R.L.
 CML Innovative Technologies - Costa Rica, S.A.
 Coca Cola Industrias, S.R.L.
 Comercializadora Centroamericana GL, S.A. (BTICINO)
 Compact Seeds & Clones, S.A.
 Compañía EMC Tecnología, S.A.
 Compañía Industrial Aceitera Coto Cincuenta y Cuatro, S.A.
 Compañía Inversionista Las Brisas, S.A.
 Compañía Mundima, S.A.
 Componentes Innovadores, Ltda.

Componentes Intel de Costa Rica, S.A.
Conair Americas Logistic Services, S.A.
Conair Costa Rica, S.A.
Conair Turrialba, S.A.
Conformado de Elastómeros, S.A.
Congelados Del Monte, S.A.
Continental AFA Dispensing Company
Continental Automotive Systems Costa Rica , S.A.
Controles de Corriente, S.A.
Cook Spring Costa Rica, S.A.
Cooperativa Autogestionaria de Servicios Aeroindustriales, R.L.
Corporación de Inversion y Desarrollo BES, S.A.
Corporación HEHL, S.A.
Costa Del Balsamo, S.A.
Cueros Montana Blanca, S.A.
Cytoc Surgical Products, S.A.
Dakota Imaging, S.A.
Daniels Manufacturera, S.A.
Del Oro, S.A.
Deshler Automotive Products S, S.A.
Deroyal Cientifica Latinoamerica, S.A.
Diseños Rey Champion, S.A.
Diursa Inmobiliaria de Costa Rica, S.A.
Dole Shared Services Limitada
Dunlap Sunbrand International Inc.
Emerson Prodess Management Costa Rica Ltda.
Estrella de Precision Tecnologia, S.A.
Experiam Services Costa Rica
Exportadora Firestone de Centroamerica, S.A.
Exportadora A & E de Costa Rica, S.A.
Fabrica International de Encajes, S.A.
Firestone Industrial Products de Costa Rica, S.A.
First Aloe (C.R.), S.A.
Fiserv Costa Rica, S.A.
Flexible Packaging C.R., S.A.
Formalized Design, S.A.
Fortech Microabrasivos, S.A.
Fructa CR, S.A.
FTZ Coca Cola Park Administrator Ltda.
FTZ Coca Cola Service Company Ltda.
Fujitsu Consulting Costa Rica, S.A.
Future Power Industries, S.A.
Gerber Ingredients, S.A. - Bodega
Gestoría de Negocio Fenix, S.A.
Global Business Services de Costa Rica Ltda.
Global Services (GSCR) de Costa Rica, S.A.
Greif Costa Rica, S.A.
Grupo de Contratacion Internacional I.C.G., S.A.
GWW Internacional, S.A.
Havells Sylvania Costa Rica, S.A.
HBI Servicios Administrativos de Costa Rica, S.A.
Heart Transverter, S.A.
Hellman Service Center, S.A.

Hewlett-Packard Costa Rica Limitada
Hewlett-Packard Costa Rica Limitada (planta satélite)
Hilos A & E de Costa Rica, S.A.
Hilos de Norteamerica, S.A.
Horizons International Corporation Costa Rica HICR, S.A.
Hospira Costa Rica Ltd.
Hutchings Automotive Products, S.A.
IBM Business Transformation Center S.R.L.
ICT Marketing Services of Costa Rica S.R.L.
Ikor Puntarenas, S.A.
Import Trading Technology, S.A.
Industria Textilera del Este Ite, S.R.L.
Intel Free Trade Zone Park, S.A.
Intel Service Center Costa Rica, S.A.
Interamerican/Oacific West Site Services, Sociedad Anonima
International Precision Molds, S.A.
Intrapac Packaging, S.A.
Inversiones Affinka, S.A.
Inversiones Zeta, S.A. (Cartago)
Inversiones Zeta, S.A. (La Valencia)
Inversiones Zeta, S.A. (Montecillos)
Jone de San Jose, S.A.
Joyereros Costarricenses, S.A.
Kes Systems & Services Costa Rica, S.A.
Laboratorios Dentales de Zona Franca, S.A.
Language Line CR, S.A.
Language Line CR, S.A. (planta satélite)
Los Arallanes, S.A.
L-Tres Comunicaciones Costa Rica, S.A.
Maccaferri Industrial de Costa Rica Ltda.
Maderin Eco, S.A.
Magneticos Toroid de Costa Rica, S.A.
Manufacturera Cartago S.R.L.
Manufacturera Chirripo del sur, S.A.
Manufacturera L.M.D., S.A.
Marysol Technologies, S.A.
Materiales Electricos Aguila de Latinoamerica, S.A.
Medias y Calcetines, S.A.
Medtech Costa Rica, S.A.
Menchhofer, S.A.
Merlin VME, S.A.
Metales Procesados M.R.W., S.A.
Metro Servicios Zona Franca, S.A.
Micro Technologies, S.A.
Multi-Mix Microtecnology, S.R.L.
Mundal Comercializadora Internacional, S.A.
Oberg Costa Rica Ltda.
Omnex Group Costa Rica, S.A.
Palmatec Corporation de Costa Rica, S.A.
Panduit de Costa Rica Ltda.
Pangensis Software Holding Corporation, S.A.
Parque Biotecnologico, S.A.
Pargue Industrial y Servicios Coyol, S.A.

Parque Industrial Zona Franca Alajuela , S.A. (SARET)
 Pegasus Industrial Testing Service S.R.L.
 Penn United Costa Rica, S.A.
 Peoplesupport (Costa Rica) S.R.L.
 Pfizer Zona Franca, S.A.
 Pharos de Costa Rica, S.A.
 Photocircuits Corporacion, S.A.
 Point Technologies, S.A.
 PPC Industrias, S.A.
 Precision Assembly Maquila, S.A.
 Precision Concepts Costa Rica, S.A.
 Precision Wire Components CR, S.R.L.
 Procomer
 Productos de Espuma, S.A.
 Productos Deportivos K.F., S.A.
 Productos Florida, S.A.
 Prolex, S.A.
 Proquinal Costa Rica, S.A.
 Quimicos Vegetales (Quivel), S.A.
 Rainbow Export Processing, S.A.
 Rawlings de Costa Rica, S.A.
 Red Corporativa Universal, S.A. Bodega
 Roche Servicios, S.A.
 Ropa del Caribe, S.A.
 RTC Termoformas, S.A.
 Ryan Ingeniera de Costa Rica, S.A.
 Ryan Manufacturing de Costa Rica, S.A.
 S.C.D.B. de Costa Rica, S.A.
 Sabila Industrial, S.A.
 Saco Internacional, S.A.
 Samtec Interconnect Assembly y Sia Costa Rica S.R.L.
 Samuel Aaron de Oro, S.A.
 Saphill, S.A.
 Schematic Costa Rica Limitada
 Sensors Group Costa Rica, S.A.
 Servicios Biotec Molecular, S.A.
 Servicios de Alcohol, S.A.
 Servicios de Soporte Intimate Apparel, S.R.L.
 Servicom des Oeste, S.A.
 Seton Centra S.R.L.
 Seton Costa Rica S.R.L.
 Seton Costa Rica S.R.L.(Bodega)
 Sistemas Galileo del Sur B C, S.A.
 Specialty Coating Systems Costa Rica, S.A.
 Stream International Costa Rica, S.A.
 Suttle de Costa Rica, S.A.
 Sykes Latin America S.A.
 Sykes Latin America S.A. (planta satélite)
 Sysde Computacion, S.A.
 T.P.E., S.A.
 Taisuco de Costa Rica, S.A.
 Tarimas y Embalajes de Maderas Certificadas, S.A.
 Tech Data Operations Center, S.A.

Techshop Internacional, S.A.
Telefonica de promociones de San José, S.A.
Teletech Customer Care Management Costa Rica, S.A.
Teradyne de Costa Rica, S.A.
Terramix, S.A.
Terrapez, S.A.
Ticofrut, S.A.
The Seat Cover Factory, S.A.
Tico Electronics Two, S.A.
Tilapias del Sol, S.A.
Trimpot Electronicas, Ltda. (Planta principal)
Triquint S.R.L.
Tropifrost, S.A.
Ultrapark L.A.G., S.A.
Union del Oeste de Costa Rica, S.R.L.
Union del Oeste de Costa Rica, S.R.L. (planta satélite)
Union del Oeste de Costa Rica, S.R.L. (planta satélite fuera de parque)
United Collection Bureau C.R., S.R.L.
Universal Servicios de Contenedores, S.A.
Ventas F.R. Uno, S.A.
Verdad Informática de Costa Rica, S.A.
Via Information Tools CR Ltda.
Vortech Latinoamerica, S.A.
Westport, S.A.
Xeltron, S.A.
Zona Franca Coyol, S.A.
Zona Franca del Este (ZFE), S.A.
Zona Franca des Este (ZFE), S.A. (Parque dos)
Zona Franca Metropolitana, S.A.
Zona Franca Puntarenas, S.A.
Zona Global Dos, S.A.

Appendix B

List of goods for which the Costa Rica Tariff may be claimed

The benefits of the Costa Rica Tariff **may be claimed** for goods classified under the following tariff item numbers only if the goods are considered originating as per the [CCRFTA Rules of Origin Regulations](#), and such goods are **not** produced wholly or partially within a geographic area specified in accordance with subsection 16(2.1) of the [Customs Tariff](#) and Appendix A.

Note: This list has been compiled from Schedules 2 and 3 of Bill C-32, [Canada-Costa Rica Free Trade Agreement Implementation Act](#), an Act to implement the Free Trade Agreement between the Government of Canada and the Government of the Republic of Costa Rica (the Act). If there are any discrepancies between this list and those set out in the Act, the Act takes precedence.

1701.91.90	5204.20.00	5402.59.90	5702.39.00	5907.00.18	6103.32.00
1701.99.90	5205.11.90	5402.61.00	5702.41.00	5907.00.19	6103.33.00
1702.90.11	5205.12.90	5402.62.90	5702.42.00	5907.00.29	6103.39.10
1702.90.12	5205.13.90	5402.69.90	5702.49.00	5908.00.90	6103.39.90
1702.90.13	5205.14.90	5509.11.00	5702.91.00	5911.10.90	6103.41.00
1702.90.14	5205.21.90	5509.21.90	5702.92.00	5911.20.90	6103.42.00
1702.90.15	5205.22.90	5509.22.90	5702.99.10	5911.40.90	6103.43.00
1702.90.16	5205.23.90	5509.31.00	5702.99.90	6001.10.90	6103.49.00
1702.90.17	5205.24.90	5509.32.90	5703.10.10	6001.21.00	6104.13.00
1702.90.18	5205.31.90	5509.41.90	5703.10.90	6001.91.00	6104.22.00
1702.90.89	5205.32.90	5509.42.00	5703.20.10	6002.40.90	6104.23.00
3919.10.20	5205.41.90	5509.52.90	5703.20.90	6002.90.90	6104.29.00
3919.10.99	5205.42.90	5509.53.90	5703.30.10	6003.20.90	6104.31.00
3922.10.00	5206.11.00	5509.61.00	5703.30.90	6003.90.90	6104.32.00
3922.20.00	5206.12.00	5509.62.00	5703.90.10	6004.90.90	6104.33.00
3922.90.00	5206.13.00	5509.91.00	5703.90.90	6005.21.90	6104.39.10
3923.10.90	5206.22.00	5509.92.00	5704.10.00	6005.22.90	6104.39.90
3923.21.90	5206.31.00	5509.99.00	5704.90.00	6005.23.90	6104.41.00
3923.29.90	5206.32.00	5510.20.90	5705.00.00	6005.24.90	6104.42.00
3923.30.90	5206.34.00	5510.90.00	5805.00.90	6005.31.90	6104.43.00
3923.50.90	5206.35.00	5511.10.00	5811.00.10	6005.41.90	6104.44.00
3923.90.90	5206.41.00	5511.20.00	5811.00.90	6005.42.90	6104.49.00
3924.10.00	5206.42.00	5601.21.30	5901.10.90	6005.44.90	6104.51.00
3924.90.00	5206.43.00	5602.10.90	5901.90.10	6006.21.10	6104.52.00
3925.10.00	5206.44.00	5602.29.00	5901.90.90	6006.21.90	6104.53.00
3925.20.00	5207.10.00	5607.29.20	5902.10.00	6006.22.10	6104.59.10
3925.30.00	5211.19.00	5607.29.90	5902.20.00	6006.23.90	6104.59.90
3925.90.00	5211.31.00	5607.49.20	5902.90.00	6006.24.10	6104.61.00
3926.10.00	5211.51.00	5607.49.90	5903.10.19	6006.24.90	6104.62.00
3926.20.91	5212.11.90	5607.50.20	5903.10.29	6006.31.90	6104.63.00
3926.20.92	5212.12.90	5607.50.90	5903.20.19	6006.33.90	6104.69.00
3926.20.93	5212.13.90	5607.90.20	5903.20.23	6006.41.90	6105.10.00
3926.20.94	5212.14.90	5607.90.90	5903.20.29	6006.43.90	6105.20.00
3926.20.95	5212.21.90	5608.11.90	5903.90.10	6101.20.00	6105.90.00
3926.20.99	5212.22.90	5608.19.90	5903.90.29	6101.30.00	6106.10.00
3926.40.10	5212.23.90	5608.90.90	5904.10.00	6101.90.00	6106.20.00
3926.40.90	5212.25.90	5609.00.00	5904.90.10	6102.10.00	6106.90.00
3926.90.20	5308.90.90	5701.10.10	5904.90.90	6102.20.00	6107.19.00
3926.90.30	5401.10.00	5701.10.90	5905.00.10	6102.30.00	6107.21.00
5106.20.00	5402.20.90	5701.90.10	5905.00.90	6102.90.00	6107.22.00
5107.10.90	5402.32.90	5701.90.90	5906.10.90	6103.22.00	6107.29.00
5107.20.90	5402.33.90	5702.10.00	5906.99.22	6103.23.00	6107.91.00
5204.11.10	5402.39.00	5702.31.00	5906.99.29	6103.29.00	6107.99.00
5204.11.90	5402.52.99	5702.32.00	5907.00.13	6103.31.00	6108.11.00

6108.19.00	6202.91.00	6207.21.00	6302.39.00	6402.20.19
6108.21.00	6202.92.00	6207.22.00	6302.40.00	6402.20.20
6108.29.00	6202.93.00	6207.29.00	6302.51.00	6403.19.20
6108.31.00	6202.99.00	6207.91.00	6302.53.10	6403.19.90
6108.32.00	6203.11.00	6208.11.00	6302.53.90	6403.20.00
6108.39.00	6203.12.00	6208.19.00	6302.60.00	6403.40.00
6108.91.00	6203.19.10	6208.21.00	6302.91.00	6403.51.00
6108.92.00	6203.19.90	6208.22.00	6302.93.00	6403.59.20
6108.99.00	6203.22.00	6208.29.00	6303.12.00	6403.59.90
6109.10.00	6203.23.00	6208.91.00	6303.19.00	6403.91.00
6109.90.00	6203.31.00	6208.92.00	6303.91.00	6403.99.30
6110.11.10	6203.32.00	6208.99.00	6303.92.10	6403.99.90
6110.11.90	6203.33.00	6210.10.90	6303.92.90	6404.11.11
6110.12.10	6203.39.10	6210.20.00	6303.99.00	6404.11.19
6110.12.90	6203.39.90	6210.30.00	6304.11.00	6404.11.91
6110.19.10	6203.41.00	6210.40.90	6304.19.00	6404.11.99
6110.19.90	6203.42.00	6210.50.90	6304.91.10	6404.19.20
6110.20.00	6203.43.00	6211.11.00	6304.91.90	6404.19.30
6110.30.00	6203.49.00	6211.12.90	6304.92.10	6404.19.90
6110.90.00	6204.11.00	6211.20.00	6304.92.90	6404.20.90
6112.11.00	6204.12.00	6211.32.00	6304.93.10	6405.10.90
6112.12.00	6204.13.00	6211.33.10	6304.93.90	6405.20.20
6112.19.00	6204.19.10	6211.33.90	6304.99.10	6405.20.90
6112.20.00	6204.19.90	6211.42.00	6304.99.90	6405.90.00
6112.31.00	6204.21.00	6211.43.10	6305.10.00	6406.10.19
6112.39.00	6204.22.00	6211.43.20	6305.20.00	9404.90.10
6112.41.00	6204.23.00	6211.43.90	6305.32.00	9404.90.90
6112.49.00	6204.29.00	6211.49.10	6305.33.00	
6113.00.20	6204.31.00	6211.49.20	6305.39.00	
6113.00.90	6204.32.00	6212.10.00	6305.90.00	
6114.20.00	6204.33.00	6212.20.00	6306.12.00	
6114.30.00	6204.39.10	6212.30.00	6306.19.00	
6114.90.00	6204.39.90	6212.90.00	6306.22.00	
6116.10.00	6204.41.00	6213.20.00	6306.29.00	
6116.91.00	6204.42.00	6214.10.90	6307.10.10	
6116.92.00	6204.43.00	6214.20.90	6307.10.90	
6116.93.00	6204.44.00	6214.30.90	6307.20.00	
6116.99.00	6204.49.00	6214.40.00	6307.90.20	
6117.10.90	6204.51.00	6214.90.00	6307.90.30	
6117.80.10	6204.52.00	6215.10.00	6307.90.40	
6117.80.90	6204.53.00	6215.20.00	6307.90.91	
6117.90.20	6204.59.10	6215.90.00	6307.90.92	
6117.90.90	6204.59.90	6216.00.00	6307.90.93	
6201.11.00	6204.61.00	6217.10.10	6307.90.99	
6201.12.00	6204.62.00	6217.10.90	6308.00.00	
6201.13.00	6204.63.00	6301.10.00	6309.00.90	
6201.19.00	6204.69.00	6301.20.00	6401.10.11	
6201.91.00	6205.20.00	6301.30.00	6401.10.19	
6201.92.10	6205.30.00	6301.40.00	6401.10.20	
6201.92.90	6206.10.00	6301.90.00	6401.92.11	
6201.93.00	6206.20.00	6302.10.00	6401.92.12	
6201.99.00	6206.30.00	6302.21.00	6401.92.30	
6202.11.00	6206.40.00	6302.22.00	6401.92.91	
6202.12.00	6206.90.00	6302.29.00	6402.19.10	
6202.13.00	6207.11.00	6302.31.00	6402.19.90	
6202.19.00	6207.19.00	6302.32.00	6402.20.11	

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<i>Customs Tariff</i> <i>Canada-Costa Rica Free Trade Agreement Implementation Act</i> <i>CCRFTA Non-entitlement to Preference Regulations</i> <i>CCRFTA Rules of Origin Regulations</i>
Other References	D11-4-2 , D11-4-4 , D11-4-14 , D11-5-3
Superseded Memorandum D	D11-4-27 dated June 17, 2009