



Ottawa, April 2, 2014

Memorandum D11-4-28

Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff (GPT) and the Least Developed Country Tariff (LDCT)

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum contains the text of the regulations exempting goods originating in Haiti for which the benefits of the General Preferential Tariff (GPT) or the Least Developed Country Tariff (LDCT) will be claimed, from the condition of direct shipment from Haiti on a through bill of lading when the goods are shipped from the Dominican Republic.

Legislation

[Customs Tariff](#)

[General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations](#)

[Haiti Deemed Direct Shipment \(General Preferential Tariff and Least Developed Country Tariff\) Regulations](#)

[Proof of Origin of Imported Goods Regulations](#)

Guidelines and General Information

1. The [General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations](#), further described in [Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff](#), stipulate that goods imported under the General Preferential Tariff or Least Developed Country Tariff must be shipped directly, with or without transshipment, from the country in which they originate.
2. “Shipped directly” is defined in subsection 17(1) of the [Customs Tariff](#) as “...goods are conveyed to Canada from that other country on a through bill of lading to a consignee in Canada”.
3. The through bill of lading is one single document that accompanies the goods and states clearly the transportation route from the shipper in the producing country to a consignee in Canada.
4. The [Haiti Deemed Direct Shipment \(General Preferential Tariff and Least Developed Country Tariff\) Regulations](#) exempt goods originating in Haiti from the condition of direct shipment on a through bill of lading.
5. For the purposes of entitlement to the benefits of the General Preferential Tariff or Least Developed Country Tariff the [Haiti Deemed Direct Shipment \(General Preferential Tariff and Least Developed Country Tariff\) Regulations](#) allow goods originating in Haiti to be transhipped through a port in the Dominican Republic and conveyed from that port on a through bill of lading to a consignee in Canada.
6. This exemption does not apply to the proof of origin requirements. Proof of origin showing that the goods originate in Haiti must be presented to the Canada Border Services Agency (CBSA) pursuant to section 4 of the [Proof of Origin of Imported Goods Regulations](#), as excerpted in [Memorandum D11-4-2, Proof of Origin](#). Failure to

furnish proof of origin when requested by an officer of the CBSA will result in the withdrawal of the benefits of the General Preferential Tariff or Least Developed Country Tariff and may result in the application of Administrative Monetary Penalty C152 - “Importer or owner of goods failed to furnish the proof of origin upon request.”

7. This memorandum comes into effect with the effective date of the [Haiti Deemed Direct Shipment \(General Preferential Tariff and Least Developed Country Tariff\) Regulations](#), and is valid for the duration of these regulations.

Additional Information

8. Information on the entry and accounting procedures for goods originating in Haiti and transhipped through the Dominican Republic when other supporting documentation respecting the shipment of goods is unavailable at the time of accounting, may be found in [Memorandum D17-1-13, Interim Accounting \(Provisional Documentation\)](#).

9. 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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	Customs Tariff Haiti Deemed Direct Shipment (General Preferential Tariff and Least Developed Country Tariff) Regulations General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations , Proof of Origin of Imported Goods Regulations
Other References	D11-4-2 , D11-4-4 , D17-1-13
Superseded Memorandum D	D11-4-28 dated April 13, 2010