



Ottawa, October 15, 2014

Memorandum D11-4-30

Uniform Regulations – Chapter Five of the Canada-Honduras Free Trade Agreement (CHFTA)

In Brief

This memorandum is issued to publish the Memorandum of Understanding between the Government of Canada and the Government of the Republic of Honduras concerning the uniform regulations for the interpretation, application and administration of Chapter Five of the Free Trade Agreement between Canada and the Republic of Honduras.

This memorandum contains the Memorandum of Understanding between the Government of Canada and the Government of the Republic of Honduras concerning Uniform Regulations of Chapter Five of the CHFTA.

Guidelines and General Information

1. The Uniform Regulations elaborate in detail how CHFTA Parties will interpret, apply, and administer the obligations regarding customs procedures under Chapter Five. They are designed to ensure consistent and uniform treatment of, and greater certainty for, importers, exporters, and producers in Canada and Honduras.

Additional Information

2. 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

Memorandum of Understanding between Canada and the Republic of Honduras Concerning Uniform Regulations for the Interpretation, Application and Administration of Chapter Five of the Free Trade Agreement between Canada and the Republic of Honduras

Canada and the Republic of Honduras, hereinafter referred to as the “Participants”,

Pursuant to Article 5.12 of the Customs Procedures Chapter of the Free Trade Agreement between Canada and the Republic of Honduras, done at Ottawa on 5 November 2013 (“the Agreement”);

Wishing to establish Uniform Regulations for the interpretation, application, and administration of Chapter Five (Customs Procedures) of the Agreement;

Have come to the following understanding:

Certificate of Origin

1. The Participants will ensure that the Certificate of Origin referred to in Article 5.2 of the Agreement is:
 - (a) equivalent in substance to the Certificate of Origin set out in Annex I;
 - (b) in a printed format or in another medium or format, provided that the medium or format is accepted by the competent authority of the Participant into whose territory the good is imported; and
 - (c) completed by the exporter in accordance with this Memorandum of Understanding and in accordance with any instructions contained in the Certificate of Origin set out in Annex I.
2. The Participants understand that for purposes of Article 5.2(5)(a) of the Agreement, a single Certificate of Origin may be used for:
 - (a) a single shipment of goods that results in the filing of one or more entries on the importation of the goods into the territory of a Participant; or
 - (b) more than one shipment of goods that results in the filing of one entry on the importation of the goods into the territory of a Participant.

Importations

3. For purposes of Article 5.3(1)(a) of the Agreement, “valid Certificate of Origin” means a Certificate of Origin that the exporter of the good in the territory of a Participant completes in accordance with the requirements set out in paragraphs 1 and 2 of this Memorandum of Understanding.
4. The Participants understand that, for purposes of Article 5.3(1)(c) of the Agreement, when the customs administration of the Participant into whose territory the good is imported determines that a Certificate of Origin is illegible, defective or has not been completed in accordance with paragraphs 1 and 2 of this Memorandum of Understanding, the importer will have at least 10 days to provide a copy of the new or corrected Certificate of Origin as requested by the customs administration.
5. If an importer makes a corrected declaration of origin and pays any duties owing pursuant to Article 5.3(1)(d) of the Agreement, the Participants will not impose a penalty pursuant to Article 5.3(2)(b) of the Agreement when:
 - (a) in the case of Canada, the importer presents a corrected declaration of origin within 90 days of the date on which the importer has reason to believe that the declaration is incorrect; and
 - (b) in the case of Honduras, an importer presents a corrected declaration of origin prior to the start of an administrative action intended to corroborate or perform a verification or control.
6. The Participants understand that when, as a result of an origin verification conducted under Article 5.7 of the Agreement, the competent authority of a Participant determines that a good covered by a Certificate of Origin that applies to multiple importations of identical goods in accordance with Article 5.2(5)(b) of the Agreement does not

qualify as an originating good, that Certificate of Origin may not be used to claim preferential tariff treatment for identical goods imported after the date that the written determination is provided under Article 5.7(12) of the Agreement.

Exceptions

7. (a) The Participants will ensure that the statement referred to in Article 5.4(a) of the Agreement is equivalent in substance to the following:

“I certify that the goods referred to in this invoice/sales contract originate under the rules of origin specified for these goods in the Free Trade Agreement between Canada and the Republic of Honduras and that further production or any other operation outside the territories of Canada and the Republic of Honduras has not occurred subsequent to production in the territories”.

Signature: _____ Date: _____

(b) The Participants understand that this statement may be in electronic form or attached to the invoice covering the goods, be handwritten or typed or stamped on the invoice itself, when required by the customs administration of the Participant into whose territory the good is imported.

8. The Participants understand that for purposes of Article 5.4 of the Agreement, “series of importations” means 2 or more importations of a good accounted for separately but covered by one commercial invoice issued by the seller of the good to the purchaser of the good.

Exportations

9. For purposes of Article 5.5(3) of the Agreement, neither Participant may impose penalties on an exporter or producer of a good in its territory when the exporter or producer provides, prior to the commencement of an investigation by officials of that Participant with authority to conduct an investigation regarding the Certificate of Origin, the written notification referred to in Article 5.5(1)(b) of the Agreement.

10. The Participants understand that when, for purposes of Article 5.5(1)(b) of the Agreement, the competent authority of a Participant provides an exporter or producer of a good with a determination under Article 5.7(12) of the Agreement that the good is a non-originating good, the exporter or producer will notify all persons to whom it gave a Certificate of Origin with regard to the good affected by the determination.

Records

11. The Participants will require that the documentation and records maintained under Article 5.6 of the Agreement be maintained in such a manner as to enable the competent authority of a Participant, in conducting a verification of origin under Article 5.7 of the Agreement, to perform detailed verifications of the documentation and records to verify the information on the basis of which:

(a) in the case of an importer, a claim for preferential tariff treatment was made for a good imported into that Participant’s territory; and

(b) in the case of an exporter or producer, a Certificate of Origin was completed for a good exported to the territory of the other Participant.

12. The Participants will ensure that importers, exporters and producers in the territory of a Participant that are required to maintain documentation or records under Article 5.6 of the Agreement are permitted to maintain such documentation and records in electronic form, in accordance with that Participant’s domestic law, provided that the documentation or records can be retrieved and printed.

13. The Participants will ensure that exporters and producers that are required to maintain records pursuant to Article 5.6(1) of the Agreement, subject to the notification and consent requirements provided for in Article 5.7(4) of the Agreement, make those records available for inspection by an officer of the competent authority of the Participant conducting a verification visit and provide facilities for that inspection.

14. A Participant may deny preferential tariff treatment to a good that is the subject of a verification if the exporter, producer or importer of the good that is required to maintain records or documentation under Article 5.6 of the Agreement:

- (a) fails to maintain records or documentation relevant to determining the origin of the good in accordance with the requirements of the Agreement and this Memorandum of Understanding, subject to the provisions of paragraph 15 of this Memorandum of Understanding; or
- (b) denies access to the records or documentation.

15. When the competent authority of a Participant finds during the course of an origin verification that a producer of a good in the territory of the other Participant has failed to maintain records or documentation relevant to determining the origin of the goods in accordance with the Generally Accepted Accounting Principles applied in the territory of the Participant in which the good is produced, as required by Article 4.13(d) (Interpretation and Application) of the Agreement, the producer will be given an opportunity to record its costs in accordance with those Generally Accepted Accounting Principles within 60 days of being informed in writing by the competent authority of the Participant that the records have not been maintained in accordance with those Generally Accepted Accounting Principles.

Origin Verifications

16. The Participants understand that for purposes of Article 5.7(1)(c) of the Agreement, a Participant may, through its competent authority, in addition to conducting a verification of origin by means of written questionnaires and verification visits pursuant to Article 5.7(1)(a) and (b) of the Agreement, conduct a verification of origin with respect to a good that is imported into its territory by means of:

- (a) a verification letter that requests information from the exporter or producer of the good in the territory of the other Participant, provided that it contains specific reference to the good that is the subject of the verification; or
- (b) any other method of communication customarily used by the competent authority of the Participant conducting the verification.

17. The Participants understand that subject to paragraph 18 of this Memorandum of Understanding, if a competent authority of a Participant conducts a verification under paragraph 16(b) of this Memorandum of Understanding, it may, on the basis of a written response of an exporter or producer, issue a determination under Article 5.7(12) of the Agreement.

18. The Participants understand that if the producer of a good chooses to calculate the regional value content of a good under the net cost method as set out in Article 4.3(3) (Regional Value Content) of the Agreement, the competent authority of the Participant into whose territory the good was imported may, after the time period over which the net cost has been calculated, verify the regional value content in respect of the good.

19. The Participants understand that the written questionnaire pursuant to Article 5.7(1)(a) of the Agreement or verification letter referred to in paragraph 16(a) of this Memorandum of Understanding, will indicate that the time period the exporter or producer has to complete and return the questionnaire or the information and documentation required will not be less than 30 days and not more than 60 days from the date of receipt, and may include a notice of denial of preferential tariff treatment if the exporter or producer does not submit a duly completed questionnaire, or the required information, within that period.

20. The Participants understand that during the period indicated in Article 5.7(2) of the Agreement and in paragraph 19 of this Memorandum of Understanding, the exporter or producer may, one time only, make a written request to the competent authority of the Participant into whose territory the good was imported to extend the time period, which may not be longer than 30 days. Under the following exceptional circumstances the period may be extended beyond 30 days:

- (a) the bankruptcy of the exporter or producer or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiates that the good is an originating good; and

(b) any other reason that results in partial or complete loss of records of that exporter or producer that that person could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause.

21. The Participants understand that when the competent authority of a Participant has received the completed questionnaire or the information and documentation required by a verification letter pursuant to Article 5.7(1)(a) of the Agreement and paragraph 16(a) of this Memorandum of Understanding and believes that it needs more information to determine the origin of the goods subject to verification, it may request additional information from the exporter or producer, through a questionnaire, note or any further verification means, which will be subject to the provisions of paragraphs 19 and 20 of this Memorandum of Understanding.

22. The Participants understand that for purposes of the provisions of Article 5.7 of the Agreement, all communication to the exporter or producer and to the competent authority of the Participant of export, will be sent by any means that can produce a confirmation of receipt. The periods referred to in this article will begin from the date of such receipt.

23. The Participants understand that for purposes of Articles 5.7(7) and 5.7(8) of the Agreement, a notice or request for postponement, as the case may be, will be made in writing and will be sent to the address of the office of the competent authority of the Participant that sent the notice of intent to conduct a visit.

24. The Participants understand that, for purposes of Article 5.7(10) of the Agreement, an exporter or producer of a good will identify to the competent authority conducting a verification visit, 2 observers designated to be present during such visit, but in the event where no observers are designated, or the designated observers are unable to be present, this will not prevent the conduct or the validity of the visit.

25. Each Participant will identify to the other Participant, on or before the date the Agreement enters into force, the office of the competent authority to which notice will be sent under Article 5.7(4)(a)(ii) of the Agreement.

26. The Participants understand that when any changes are made to the information referred to in Article 5.7(5) of the Agreement and paragraph 23 of this Memorandum of Understanding, written notification to the exporter or the producer and the competent authority of the Participant of export will be required when the information is under Article 5.7(5)(e) and a new notice under Article 5.7(4) of the Agreement will be required when the information under Article 5.7(5)(a), (b), (c), (d) or (f) of the Agreement is changed.

27. The common standards for the written questionnaires and verification letters referred to in Article 5.7(1)(a) of the Agreement and paragraph 16(a) of this Memorandum of Understanding are set out in Annex II.

28. The Participants understand that the competent authority of a Participant may, for purposes of verifying the origin of a good, request that the importer of the good voluntarily obtain and supply written information voluntarily provided by the exporter or producer of the good in the territory of the other Participant, in which case the failure or refusal of the importer to obtain and supply such information will not be considered as a failure of the exporter or producer to supply the information, or as a ground for denying preferential tariff treatment.

29. The Participants understand that when the competent authority of a Participant determines, as a result of an origin verification, that a good that is the subject of the verification does not qualify as an originating good, the written determination provided for under Article 5.7(12) of the Agreement, will include a written notice of intent to deny preferential tariff treatment for such good, which specifies the date after which preferential tariff treatment will be denied and the period of not less than 10 days during which the exporter or producer of the good may provide with regard to that determination, written comments or additional information that will be taken into account prior to completing the verification.

30. The Participants understand that for purposes of Article 5.7(13) of the Agreement, “pattern of conduct” means repeated instances of false or unsupported representations by an exporter or producer of a good in the territory of a Participant that are established by the competent authority of the other Participant on the basis of at least 2 origin verifications of 2 or more importations of the goods that result in at least 2 written determinations being sent to that exporter or producer pursuant to Article 5.7(12) of the Agreement, that conclude, as a finding of fact, that Certificates of Origin completed by that exporter or producer with respect to identical goods contain false or unsupported representations.

31. The Participants understand that for purposes of Article 5.7(14) of the Agreement, reference to the phrase, “a material used in the production of the good” means a material that is used in the production of the good or that is used in the production of a material that is used in the production of the good.

32. The Participants understand that for purposes of Article 5.7(15) of the Agreement, “consistent treatment” means the established application by the competent authority of a Participant, based on the continued acceptance by that authority of the tariff classification or value of identical materials on importations of the materials into its territory by the same importer over a period of not less than 2 years immediately prior to the date that the Certificate of Origin for the good that is the subject of the determination under Article 5.7(14) of the Agreement, was completed, provided that with respect to those importations:

- (a) such materials had not been accorded a different tariff classification or value by one or more district, regional or local offices of that competent authority on the date of such determination; and
- (b) the tariff classification or value of such materials is not the subject of a verification, review or appeal by that competent authority on the date of such determination.

33. The Participants understand that for purposes of Article 5.7(15) of the Agreement, a person will be entitled to rely on a ruling or advance ruling that is issued, in the case of:

- (a) Canada, in accordance with [Memorandum D11-11-1, National Customs Rulings \(NCR\)](#) or pursuant to Section 43.1(1) of the [Customs Act](#) (Advance Rulings); and
- (b) The Republic of Honduras, *La Secretaría de Estado en el Despacho de Desarrollo Económico*: Advance rulings on origin *La Dirección Ejecutiva de Ingresos*: advance rulings on tariff classification and customs-valuation

34. The Participants understand that a ruling or advance ruling referred to in paragraph 33 of this Memorandum of Understanding that is issued by the competent authority of a Participant will remain in effect until it is modified or revoked in accordance with Article 5.10(6) of the Agreement.

35. The Participants understand that a modification or revocation of a ruling referred to in paragraph 34 of this Memorandum of Understanding, other than an advance ruling, may not be applied to a good that was the subject of the ruling and that was imported prior to the date of that modification or revocation unless:

- (a) the person to whom the ruling was issued has not acted in accordance with its terms and conditions; or
- (b) the person to whom it was issued has testified falsely about or has omitted substantial facts and circumstances upon which the ruling was based; or
- (c) there has been a change in the material facts or circumstances on which the ruling was based.

36. The Participants understand that Article 5.7(15)(a) of the Agreement, in relation to Article 5.7(14) of the Agreement, includes:

- (a) a ruling or advance ruling that is issued with respect to a material that is used in the production of the good or that is used in the production of a material that is used in the production of the good; or
- (b) the consistent treatment accorded to the entry of a material that is used in the production of the good or that is used in the production of a material used in the production of the good.

37. The Participants understand that the verification of origin of a material used in the production of a good will be conducted in accordance with Article 5.7(1), (2)(a), (4), (5), (7), (8), (10) and (11) of the Agreement and paragraphs 16, 18 and 22 through 26 of this Memorandum of Understanding.

Advance Rulings

38. The Participants understand that for purposes of Article 5.10(1) of the Agreement, a Participant will, through its competent authority, issue an advance ruling to an exporter or a producer in the territory of the other Participant, with respect to a material used in the production of a good in the territory of that other Participant, provided that the good is intended to be subsequently imported into the territory of the Participant issuing the ruling on any matter covered by Article 5.10(1)(a) through (e) of the Agreement with respect to that material.

39. The common standards regarding the information to be submitted in an application for an advance ruling are set out in Annex III.
40. The Participants understand that for the purposes of Article 5.10 of the Agreement, an application to a Participant's competent authority for an advance ruling will be completed in the language of that Participant, as set out in paragraph 48 of this Memorandum of Understanding.
41. The Participants understand that subject to Article 5.10(14) of the Agreement and paragraph 42 of this Memorandum of Understanding, the competent authority to which the application is made will issue an advance ruling within 120 days after it receives all information reasonably required to process the application, including, if appropriate, a sample of the good or materials in question and any supplemental information.
42. The Participants understand that for purposes of Article 5.10(3) of the Agreement, if the competent authority of a Participant determines that an application for an advance ruling is incomplete, it may decline to process the application provided that:
- (a) it has notified the applicant of any supplemental information required and of the period within which the applicant provides the information, which will not be less than 30 days; and
 - (b) the applicant has failed to provide the information within the period specified.
43. The Participants understand that paragraphs 41 or 42 of this Memorandum of Understanding will not be construed to prevent a person from reapplying for an advance ruling.
44. For purposes of Article 5.10(7) of the Agreement, "a good imported" is defined as a good that:
- (a) in the case of Canada, has been released pursuant to Section 31 of the [Customs Act](#); and
 - (b) in the case of Honduras, has been released pursuant to Article 92 of the *Código Aduanero Uniforme Centroamericano* (CAUCA) and the Chapter II, Articles 361 to 369 of the *Reglamento del Código Aduanero Uniforme Centroamericano* (RECAUCA).

Review and Appeal

45. The Participants understand that a denial of preferential tariff treatment to a good by the competent authority of a Participant under this Memorandum of Understanding may be subject to review and appeal in accordance with Article 5.11 of the Agreement by the exporter or producer of the good who completed a Certificate of Origin for the good for which a claim for preferential tariff treatment was denied, including a denial of preferential tariff treatment under Articles 5.7(3) or 5.7(6) of the Agreement.
46. The Participants understand that when an advance ruling is issued under Article 5.10 of the Agreement or paragraph 38 of this Memorandum of Understanding, a modification or revocation of the advance ruling will be subject to review and appeal in accordance with Article 5.11 of the Agreement.

Miscellaneous

47. For the purposes of Chapter Five of the Agreement and this Memorandum of Understanding, "completed" means completed, signed and dated.
48. The Participants understand that, for purposes of this Memorandum of Understanding, the language of a Participant will be as follows:
- (a) in the case of Canada: English or French; and
 - (b) in the case of Honduras: Spanish.

49. Each Participant will ensure that its customs procedures governed by the Agreement are consistent with Chapter Five of the Agreement and this Memorandum of Understanding.

Entry Into Effect, Modification and Termination

50. This Memorandum of Understanding will enter into effect on the date of the entry into force of the Agreement.
51. The Participants may amend this Memorandum of Understanding in writing at any time by mutual consent.

52. This Memorandum of Understanding will cease to have effect on termination of the Agreement.

Annex I – (BSF747) *Certificate of Origin – Free Trade Agreement between Canada and the Republic of Honduras*

Annex II – Common Standards for Written Questionnaires and Verification Letters

1. For purposes of paragraph 27 of this Memorandum of Understanding, the Participants will seek to jointly decide on uniform questions to be included in the general questionnaire.
2. Subject to paragraph 3 of this Annex, when the competent authority of a Participant conducts a verification under Article 5.7(1)(a) of the Agreement, it will send the general questionnaire referred to in paragraph 1 of this Annex.
3. For purposes of Article 5.7(1)(a) of the Agreement, if the competent authority of a Participant requires specific information that is not reflected in the general questionnaire, it may send a more specific questionnaire, based on the information required to determine whether the good subject to verification is an originating good.
4. For purposes of paragraph 27 of this Memorandum of Understanding, the questionnaires may, at the option of the exporter or producer, be completed in either the language of the Participant into whose territory the good is imported, or the language of the Participant in the territory where the exporter or producer is located.
5. For purposes of Article 5.7(1)(a) of the Agreement and paragraph 16(a) of this Memorandum of Understanding, questionnaires and letters will include reference to the possible single extension that the exporter or producer may request. The name and title of the competent authority authorized to grant this extension should also be identified.
6. This Annex will not be interpreted to constrain the competent authority of a Participant from requesting additional information in accordance with Article 5.7(1) of the Agreement and this Memorandum of Understanding.

Annex III – Common Standards for Information Required in the Application for an Advance Ruling

1. For purposes of Article 5.10(2) of the Agreement, the Participants understand that a request for an advance ruling will include the following:
 - (a) the name and address of the exporter, producer or importer of the good requesting the issuance of the ruling;
 - (b) when the applicant is:
 - (i) the exporter of the good, the name and address of the producer and importer of the good, if known,
 - (ii) the producer of the good, the name and address of the exporter and importer of the good, if known, or
 - (iii) the importer of the good, the name and address of the exporter and, if known, the producer of the good;
 - (c) when the request is made on behalf of an applicant, the name and address of the person requesting the issuance of the advance ruling and either:
 - (i) a written statement from the person requesting the issuance of the advance ruling, or
 - (ii) upon the request of the competent authority of that Participant, that person provide, in accordance with applicable law, evidence from the applicant on whose behalf the ruling is being requested, that indicates that the representative is duly authorized to transact business as the agent of the applicant;
 - (d) a statement, based on the applicant's knowledge, as to whether the issue that is the subject of the request for an advance ruling is, or has been, the subject of:
 - (i) a verification of origin,
 - (ii) an administrative review or appeal,

- (iii) a judicial or quasi-judicial review, or
 - (iv) a request for an advance ruling in the territory of either Participant, and if so, a brief statement setting forth the status or disposition of the matter;
 - (e) a statement, based on the applicant's knowledge, as to whether the good that is the subject of the request for an advance ruling has previously been imported into the territory of the Participant to whom the request for the advance ruling has been made;
 - (f) a statement that the information presented is accurate and complete; and
 - (g) a complete description of all relevant facts and circumstances relating to the issue that is the subject of the request for the advance ruling, including:
 - (i) a concise statement, within the scope of Article 5.10(1) of the Agreement, setting forth the issue on which the advance ruling is sought, and
 - (ii) a general description of the good.
2. When relevant to the issue that is the subject of the request for an advance ruling, the request will include, in addition to the information referred to in paragraph 1 of this Annex:
- (a) a copy of any advance ruling or other ruling with respect to the tariff classification of the good that has been issued to the applicant by the Participant to whom the request for an advance ruling is made; and
 - (b) if no previous advance ruling or other ruling with respect to the tariff classification of the good has been issued by the Participant to whom the request for the advance ruling is made, sufficient information to enable the competent authority of that Participant to classify the good, including:
 - (i) a full description of the good, including, when relevant, the composition of the good, a description of the process by which the good is manufactured, a description of the packaging in which the good is contained, the anticipated use of the good and its commercial, common or technical designation, product literature, drawings, photographs, or schematics, and
 - (ii) when practical and useful, a sample of the good.
3. When the request for the advance ruling involves the application of a rule of origin that requires an assessment of whether materials used in the production of the good undergoes an applicable change in tariff classification, the request will include:
- (a) a list of each material that is used in the production of the good;
 - (b) with respect to each material referred to in paragraph (a) that is claimed to be an originating material, a complete description of the material, including the basis on which it is considered that the material originates;
 - (c) with respect to each material referred to in paragraph (a) that is a non-originating material or the origin of which is unknown, a complete description of the material, including its tariff classification; and
 - (d) a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
4. When the request for an advance ruling involves the application of a regional value content requirement, the applicant will indicate whether the request is based on the use of the transaction value or the net cost, or both.
5. When the request for an advance ruling involves the use of the transaction value method, the request will include information sufficient to calculate the transaction value of the good with respect to the transaction of the producer or exporter of the good, in accordance with Article 4.3(2) (Regional Value Content) of the Agreement.
6. When the request for an advance ruling involves the use of the net cost method, the request will include:
- (a) information sufficient to calculate the net cost of the good in accordance with Article 4.3(3) (Regional Value Content) of the Agreement;
 - (b) the period over which the net cost calculation is to be made.

7. When the request for an advance ruling involves an issue of whether, with respect to a good or a material that is used in the production of a good, the transaction value of the good or the material is acceptable, the request will include information sufficient to permit an examination of the factors enumerated in Articles 4.3(8), 4.3(9) and 4.3(10) (Regional Value Content) of the Agreement.

8. When the request for an advance ruling is limited to the calculation of an element of a regional value content formula, in addition to the information required under paragraph 1 of this Annex, only the information set out under paragraphs 4, 5, and 6 of this Annex, that is relevant to the issue that is the subject of the request for an advance ruling need be contained in the request.

9. When the request for an advance ruling is limited to the origin of a material that is used in the production of a good in accordance with paragraph 38 of this Memorandum of Understanding, in addition to the information required under paragraph 1 of this Annex, only that information set out under paragraphs 2 and 3 of this Annex that is relevant to the issue that is the subject of the advance ruling need be included in the request.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<u>Customs Act</u>
Other References	
Superseded Memorandum D	N/A