



Ottawa, December 18, 2014

# Memorandum D11-4-26

## Uniform Regulations – Chapter V of the Canada–Costa Rica Free Trade Agreement (CCRFTA)

### In Brief

1. This memorandum has been revised in order to present the Uniform Regulations in the form of an appendix.
2. The editing revisions made do not affect or change the content of this memorandum.

This memorandum contains the Uniform Regulations for Chapter V of the [CCRFTA](#).

### Guidelines and General Information

1. The Uniform Regulations for Chapter V of [CCRFTA](#) have been agreed to by the governments of Canada and Costa Rica. The Uniform Regulations elaborate in detail how the CCRFTA Parties will interpret, apply, and administer the obligations regarding customs procedures under Chapter V, and are to be read in conjunction with that Chapter. They are designed to ensure consistent and uniform treatment of, and greater certainty for, importers, exporters, and producers in both countries.
2. The Uniform Regulations were implemented in Canada through Canadian legislation, regulations or departmental policy, all of which are reflected in departmental D-series Memoranda.

### Additional Information

3. 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

### **Uniform Regulations for the Interpretation, Application and Administration of Chapter V (Customs Procedures) of the Canada-Costa Rica Free Trade Agreement**

The Government of Canada and the Government of the Republic of Costa Rica, pursuant to Article V.11.1 of the Canada – Costa Rica Free Trade Agreement, adopt the following Uniform Regulations regarding the interpretation, application and administration of Chapter V of the Canada – Costa Rica Free Trade Agreement hereinafter “the Agreement”.

#### **Section I – Certification of Origin**

##### **Article I – Certificate of Origin**

1. The Certificate of Origin referred to in Article V.1.1 of the Agreement is the document to be used to certify that a good exported from the territory of one Party into the territory of the other Party qualifies as originating and, as a result, can be imported under the preferential tariff treatment established pursuant to Article III.3 of the Agreement, satisfying the other requirements established in the Agreement and in these Uniform Regulations.
2. The Certificate of Origin referred to in Article V.1.1 of the Agreement will be:
  - (a) equivalent in substance to the Certificate of Origin set out in Annex I.2(a);
  - (b) in a printed format or in such other medium or format that will be reproduced freely as may be approved by the customs administration of the Party into whose territory the good is imported;
  - (c) completed by the exporter in accordance with these Uniform Regulations, including any instructions contained in the Certificate of Origin set out in Annex I.2(a); and
  - (d) at the option of the exporter, completed in either the language of the Party into whose territory the good is imported or the language of the Party from whose territory the good is exported in accordance with Annex I.2(d).
3. For purposes of Article V.1.5(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 Party; 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 Party.

##### **Article II – Obligations Regarding Importations**

1. For purposes of Article V.2.1(a) of the Agreement, “valid Certificate of Origin” means a Certificate of Origin that the exporter of the good in a territory of a Party completes in accordance with the requirements set out in Article I of these Uniform Regulations.
2. For purposes of Article V.2.1(c) of the Agreement:
  - (a) the importer will, upon the request of the customs administration of the Party into whose territory the good is imported, provide a written translation of the Certificate of Origin in the language of that Party, and
  - (b) where the customs administration of the Party into whose territory the good is imported determines that a Certificate of Origin is illegible, defective or has not been completed in accordance with Article I of these Uniform Regulations, the importer will be granted a period of no fewer than ten (10) days to provide a copy of the new or corrected Certificate of Origin as requested by the Customs Administration.
3. An importer that makes a corrected declaration of origin pursuant to Article V.2.1(d) and 2(b) of the Agreement, and pays any duties owing, as established in Annex II.3, will not be subject to penalties pursuant to Article V.2.2(b) of the Agreement.
4. Where as a result of an origin verification conducted under Article V.6 of the Agreement, the customs administration of a Party determines that a good that is covered by a Certificate of Origin that is applicable to multiple imports of identical goods in accordance with Article V.1.5(b) of the Agreement does not qualify as an

originating good, such Certificate will not be used to claim preferential tariff treatment for those identical goods after the date that the written determination is provided under Article V.6.12 of the Agreement.

5. The provisions of Article V.2 of the Agreement do not exempt the importer from the obligation to pay customs duties and other tax obligations under the applicable law of the importing Party when the customs administration denies preferential tariff treatment to the imported good or goods, pursuant to Articles V.6.3, V.6.6 or V.6.12 of the Agreement, or when, based on verification, differences in the amount due are determined.

### **Article III – Exceptions**

1. The statement referred to in Article V.3(a) of the Agreement will be equivalent in substance to the statement set out in Annex III.1 of these Uniform Regulations.
2. The statement may be in electronic form or attached to the invoice covering the goods, be handwritten or typed or stamped on the invoice itself, where required by the customs administration of the Party into whose territory the good is imported.
3. For purposes of Article V.3 of the Agreement, “series of importations” is defined in Annex III.3.

### **Article IV – Obligations Regarding Exportations**

1. For purposes of Article V.4.3 of the Agreement, no Party may impose penalties on an exporter or producer of a good in its territory where the exporter or producer provides, prior to the commencement of an investigation by officials of that Party with authority to conduct a criminal investigation regarding the Certificate of Origin, the written notification referred to in Article V.4.1(b) of the Agreement.
2. For purposes of Article V.4.1(b) of the Agreement, where the customs administration of a Party provides an exporter or producer of a good with a determination under Article V.6.12 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.

## **Section II – Administration and Enforcement**

### **Article V – Records**

1. The documentation and records required to be maintained under Article V.5 of the Agreement will be kept in such a manner as to enable an officer of the customs administration of a Party, in conducting a verification of origin under Article V.6 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 with respect to a good imported into its territory; and
  - (b) in the case of an exporter or producer, a Certificate of Origin was completed with respect to a good exported to the territory of the other Party.
2. Importers, exporters and producers in the territory of a Party that are required to maintain documentation or records under Article V.5 of the Agreement will be permitted to maintain such documentation and records in electronic or magnetic form, in accordance with that Party’s law, provided that the documentation or records can be retrieved and printed.
3. Exporters and producers that are required to maintain records pursuant to Article V.5(a) of the Agreement will make those records available for inspection by an officer of the customs administration of a Party conducting a verification visit and provide facilities for inspection thereof, subject to the notification and consent requirements provided for in Article V.6.4 of the Agreement.
4. A Party may deny preferential tariff treatment to a good that is the subject of a verification where the exporter, producer or importer of the good that is required to maintain records or documentation under Article V.5 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 these Uniform Regulations, subject to the provisions of paragraph 5; or
- (b) denies access to the records or documentation.

5. Where the customs administration of a Party finds during the course of an origin verification that a producer of a good in the territory of the other Party has failed to maintain its records in accordance with the Generally Accepted Accounting Principles applied in the territory of the Party in which the good is produced, as required by Article IV.13(d) of the Agreement, the producer will be given an opportunity to record its costs in accordance with those Generally Accepted Accounting Principles within sixty (60) days of being informed in writing by the customs administration that the records have not been maintained in accordance with those Generally Accepted Accounting Principles.

## **Article VI – Origin Verifications**

1. For purposes of and according to Article V.6.1(c) of the Agreement, the customs administration of a Party may, in addition to conducting a verification of origin by means of written questionnaires and verification visits pursuant to Article V.6.1(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 Party, provided that it contains specific reference to the good that is the subject of the verification; or
- (b) any other method customarily used by the customs administration of the Party conducting the verification.

2. Subject to paragraph 3, where the customs administration of a Party conducts a verification under paragraph 1(b), it may, on the basis of a response of an exporter or producer to a written communication referred to in paragraph 1(b), issue a determination under Article V.6.12 of the Agreement in order to determine:

- (a) that the good does not qualify as an originating good, provided that the response is in writing and is signed by that exporter or producer; or
- (b) that the good qualifies as an originating good.

3. Where 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 IV.2.3 of the Agreement, the customs administration of the Party into whose territory the good was imported will not, during the time period over which the net cost has been calculated, verify the regional value content in respect of the good.

4. The written questionnaire pursuant to Article V.6.1(a) of the Agreement or verification letter referred to in paragraph 1(a), will indicate the time period the exporter or producer has, which will not be less than thirty (30) days from the date of receipt, to complete and return the questionnaire or the information and documentation required and may include notice of denial of preferential tariff treatment in the event the exporter or producer does not submit a duly completed questionnaire, or the required information, within that period.

5. During the period indicated in Article V.6.2 of the Agreement and in paragraph 4, the exporter or producer may, one time only, make a written request to the customs administration of the Party of import to extend the time period, which will be granted and which will not be longer than 30 days.

6. When the customs administration of a Party has received the completed questionnaire or the information and documentation required by a verification letter pursuant to Article V.6.1 of the Agreement and paragraph 1, 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 must be subject to the provisions of paragraphs 4 and 5.

7. For purposes of the provisions of Article V.6 of the Agreement, all communication to the exporter or producer and to the Customs administration of the Party 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.

8. For purposes of Article V.6.7 of the Agreement, a notice of postponement of a verification visit will be made in writing and will be sent to the address of the customs office that sent the notice of intent to conduct a verification visit.
9. For purposes of Article V.6.10 of the Agreement, an exporter or producer of a good will identify to the customs administration conducting a verification visit any observers designated to be present during such visit.
10. Each Party will identify to the other Party, on or before the date the Agreement enters into force, the office to which notice will be sent under Article V.6.4(a)(ii) of the Agreement.
11. Where any changes are made to the information referred to in Article V.6.5 of the Agreement, written notification to the exporter or the producer and the customs administration of the Party of export is required when the information is under Article V.6.5(e) and a new notice under Article V.6.4 of the Agreement is required when the information under Articles V.6.5(a), (b), (c), (d) or (f) is changed.
12. The common standards for the written questionnaires and verification letters referred to in Article V.6.1 of the Agreement are set out in Annex VI.12.
13. The customs administration of a Party 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 Party, 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.
14. Nothing in this Article will limit any right accorded under Chapter V of the Agreement to the exporter or producer of a good in the territory of a Party by virtue of the fact that such exporter or producer is also the importer of the good in the territory of the Party in which preferential tariff treatment is claimed.
15. For the purposes of Article V.6 of the Agreement, where the Customs Administration of a Party determines that a good does not originate as the result of an origin verification, it will provide a period of no less than ten (10) days for the exporter or producer to provide additional information that will be taken into account prior to completing the verification.
16. For purposes of Article V.6.13 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 Party that are established by the customs administration of the other Party on the basis of at least two origin verifications of two or more importations of the goods that result in at least two written determinations being sent to that exporter or producer pursuant to Article V.6.12 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.
17. For purposes of Article V.6.15 of the Agreement, “consistent treatment” means the established application by the customs administration of a Party, based on the continued acceptance by that customs administration 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 two (2) years immediately prior to the date that the Certificate of Origin for the good that is the subject of the determination under Article V.6.14 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 customs administration 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 customs administration on the date of such determination.
18. For purposes of Article V.6.15 of the Agreement, a person will be entitled to rely on a ruling or advance ruling in accordance with Annex VI.18.
19. A ruling or advance ruling referred to in paragraph 18 that is issued by the customs administration of a Party will remain in force until modified or revoked in accordance with Article V.9.6 of the Agreement.

20. No modification or revocation of a ruling referred to in paragraph 18, other than an advance ruling, may be applied to a good that was the subject of the ruling and that was imported prior to the date of such modification or revocation unless:

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

21. For purposes of Article V.6.14 of the Agreement, reference to the phrase, “one or more materials used in the production of the good” means materials that are used in the production of the good or that are used in the production of a material that is used in the production of the good.

22. Article V.6.15(a) of the Agreement, in relation to Article V.6.14 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.

23. The verification of origin of a material used in the production of a good will be conducted in accordance with Article V.6 of the Agreement and this Article.

24. The customs administration of a Party, in conducting a verification of a material that is used in the production of a good pursuant to paragraph 23, may consider the material to be non-originating in determining whether the good is an originating good where the producer or supplier of that material does not allow the customs administration access to information required to make a determination of whether the material is an originating material by the following or other means:

- (a) denial of access to its records;
- (b) failure to respond to a verification questionnaire or letter; or
- (c) refusal to consent to a verification visit within thirty (30) days of receipt of notification under Article V.6.4 of the Agreement.

25. A party will not consider a material that is used in the production of a good to be a non-originating material solely on the basis of a postponement of a verification visit under Article V.6.8 of the Agreement.

### **Section III – Advance Rulings**

#### **Article VII – Advance Rulings**

1. For purposes of Article V.9 of the Agreement, the customs administration of a Party will issue an advance ruling to an exporter or a producer in the territory of the other Party, with respect to a material used in the production of a good in the territory of that other Party, provided that the good is to be subsequently imported into the territory of the Party issuing the ruling on any matter covered by Article V.9(a) through (e) of the Agreement with respect to that material.

2. The common standards regarding the information to be submitted in an application for an advance ruling are set out in Annex VII.2.

3. For purposes of Article V.9 of the Agreement, an application to a Party’s customs administration for an advance ruling will be completed in the language of that Party, as set forth in Annex I.2(d).

4. Subject to paragraphs 5 and 6, the customs administration to which the application is made will issue an advance ruling within one hundred twenty (120) days after it receives all information reasonably required to process the application, including, where appropriate, a sample of the good or materials in question and any supplemental information that may be required.



5. Each Party may provide that, where an application for an advance ruling is made to its customs administration that involves an issue that is the subject of:

- (a) a verification of origin,
- (b) a review by or appeal to the customs administration, or
- (c) judicial or quasi-judicial review in its territory,

the customs administration may decline to issue the advance ruling.

6. For purposes of Article V.9.3 of the Agreement, where the customs administration of a Party determines that an application for an advance ruling is incomplete, it may decline to further process the application provided that:

- (a) it has notified the applicant of any supplemental information required and of the period within which the applicant must provide the information, which will not be less than thirty (30) days; and
- (b) the applicant has failed to provide the information within the period specified.

7. Nothing in paragraph 5 or 6 will be construed so as to prevent a person from reapplying for an advance ruling.

8. For purposes of Article V.9.7 of the Agreement, “importations of a good” is defined in Annex VII.8.

## **Section IV – Review and Appeal of Advance Rulings and Origin Determinations**

### **Article VIII – Review and Appeal**

1. A denial of preferential tariff treatment to a good by the customs administration of a Party under these Uniform Regulations may be appealed under Article V.10 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 Article V.6.3 or V.6.6 of the Agreement.

2. Where an advance ruling is issued under Article V.9 of the Agreement or paragraph 1 of Article VII of these Uniform Regulations, a modification or revocation of the advance ruling will be subject to review and appeal under Article V.10 of the Agreement.

## **Section V – Uniform Regulations**

### **Article IX – Uniform Regulations**

1. For purposes of Chapter V of the Agreement and these Uniform Regulations, “completed” means completed, signed and dated.
2. Each Party will ensure that its customs procedures governed by the Agreement are in accordance with Chapter V of the Agreement and these Uniform Regulations.
3. These Uniform Regulations will become effective on the date of the entry into force of the Agreement.

### **Annex I.2 (a)**

#### **[Certificate of Origin – Canada-Costa Rica Free Trade Agreement](#)**

### **Annex I.2 (d) – Language of a Party**

For purposes of these Uniform Regulations the language of a Party will be, in the case of:

- (a) Canada: English or French; and
- (b) Costa Rica: Spanish.

### **Annex II.3 – Corrected Declaration of Origin**

An importer will not be subject to penalties if, in the case of:

- (a) Canada, the importer presents a corrected declaration within ninety (90) days of the date on which the importer has reason to believe that the declaration is incorrect; and

(b) Costa Rica, the importer presents a corrected declaration before any administrative act is taken that supports what was declared in documentary form, or no procedure for physical inspection of the goods has been initiated.

### **Annex III.1 – Statement**

For purposes of Article V.3(a) of the Agreement, the “statement” to be considered will read as follows:

“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:\_\_\_\_\_

### **Annex III.3 – Country-Specific Definition of “Series of Importations”**

For purposes of Article V.3 of the Agreement, “series of importations” means, in the case of:

- (a) Canada, two 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; and
- (b) Costa Rica, when two or more Customs import declarations are presented covering goods entering in the same shipment and released under one or more commercial invoices from the same exporter.

### **Annex VI.12 – Common Standards for Written Questionnaires and Verification Letters**

1. For purposes of Article VI.12 of these Uniform Regulations, the Parties will seek to agree on uniform questions to be included in the general questionnaire.
2. Subject to paragraph 3, where the customs administration of a Party conducts a verification under Article V.6.1(a) of the Agreement, it will send the general questionnaire referred to in paragraph 1 of this Annex.
3. For purposes of Article V.6.1(a) of the Agreement, where the customs administration of a Party requires specific information 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 Article VI of these Uniform Regulations, the verification questionnaires may, at the option of the exporter or producer, be completed in either the language of the Party into whose territory the good is imported, or the language of the Party in the territory where the exporter or producer is located.
5. For purposes of Article V.6 of the Agreement, information regarding the possibility of a single extension of the time limit for providing information will be included with the questionnaires and letters. Details regarding who should be contacted to make such a request will also be included.
6. Nothing in this Annex will be interpreted to constrain the customs administration of a Party from requesting additional information in accordance with Article V.6.1 of the Agreement and these Uniform Regulations.

### **Annex VI.18 – Rulings and Advance Rulings**

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 Departmental [Memorandum D11-11-1, National Customs Rulings \(NCR\)](#) or pursuant to Section 43.1(1) of the [Customs Act](#) (Advance Rulings); and
- (b) Costa Rica, pursuant to a technical criterion on tariff classification or the value of goods provided in Article 85 of the General Customs Law (Law 7557 of Nov. 8, 1995), or the circular(s) or resolution(s) issued by the General Customs Administration.

### **Annex VII.2 – Common Standards for Information Required in the Application for an Advance Ruling**

1. For purposes of Article V.9.2 of the Agreement, each Party will provide that a request for an advance ruling contain:
  - (a) the name and address of the exporter, producer or importer of the good requesting the issuance of the ruling, as the case may be, hereinafter referred to as the applicant;



(b) where 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) where 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 customs administration of that Party, such person must provide, in accordance with applicable law, evidence from the applicant on whose behalf the ruling is being requested,

that indicates that the person 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 Party, 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 Party 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 V.9.1 of the Agreement, setting forth the issue on which the advance ruling is sought, and
- (ii) a general description of the good.

2. Where relevant to the issue that is the subject of the request for an advance ruling, the request will need to include, in addition to the information referred to in paragraph 1:

(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 Party 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 Party to whom the request for the advance ruling is made, sufficient information to enable the customs administration of that Party to classify the good, including:

- (i) a full description of the good, including, where 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) where practical and useful, a sample of the good.

3. Where 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 goods undergo an applicable change in tariff classification, the request will need to include:

- (a) a listing 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 operation occur.
4. Where the request for an advance ruling involves the application of a regional value-content requirement, the applicant will need to indicate whether the request is based on the use of the transaction value or the net cost method, or both.
5. Where the request for an advance ruling involves the use of the transaction value method, the request will need to 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 IV.2.2 of the Agreement.
6. Where the request for an advance ruling involves the use of the net cost method, the request will need to include:
- (a) information sufficient to calculate the net cost value of the good in accordance with Article IV.2.3 of the Agreement;
  - (b) the period over which the net cost calculation is to be made.
7. Where 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 need to include information sufficient to permit an examination of the factors enumerated in Articles IV.2.6, IV.2.7 and IV.2.8 of the Agreement.
8. Where 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, only that information set out under paragraphs 4, 5 and 6 that is relevant to the issue that is the subject of the request for an advance ruling need be contained in the request.
9. Where 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 Article VII.1 of these Uniform Regulations, in addition to the information required under paragraph 1, only that information, set out under paragraphs 2 and 3, which is relevant to the issue that is the subject of the advance ruling need be contained in the request.

#### **Annex VII.8 – Country-Specific Definitions of “Importations of a Good”**

For purposes of Article V.9.7 of the Agreement, “importations of a good” means importations of 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 Costa Rica, has been made pursuant to the General Customs Law (Law 7557 of Nov. 8, 1995) and its Regulations (Executive Decree No. 25270-H of June 28, 1996) and other established procedures.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<a href="#"><i>Customs Act</i></a>
<b>Other References</b>	<a href="#">D11-11-1</a>
<b>Superseded Memorandum D</b>	D11-4-26 dated December 30, 2002