



# Memorandum D11-4-27

Ottawa, May 7, 2020

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

### In Brief

1. This memorandum has been updated to reflect the [Regulations Repealing the CCRFTA Non-entitlement to Preference Regulations](#) effective as of August 8, 2019.
2. Although repealed, the [CCRFTA Non-entitlement to Preference Regulations](#) remain applicable to all corresponding goods imported from Costa Rica and accounted for, on or before August 7, 2019. These regulations are in [Appendix C](#).
3. Please note that entitlement to the benefit of the General Preferential Tariff (GPT) was withdrawn January 1, 2015 in respect of all goods that originate in Costa Rica.

This memorandum contains the regulations and information for determining whether [Canada-Costa Rica Free Trade Agreement](#) (CCRFTA) originating goods imported from Costa Rica and accounted for, on or before August 7, 2019 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](#) (as reproduced in Appendix C)

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

[CCRFTA Rules of Origin Regulations](#)

[Customs Tariff](#)

[Canada-Costa Rica Free Trade Agreement Implementation Act](#)

## 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. Effective August 8, 2019, the [CCRFTA Non-entitlement to Preference Regulations](#) (as reproduced in [Appendix C](#)) is repealed by the [Regulations Repealing the CCRFTA Non-entitlement to Preference Regulations](#). Accordingly, goods previously deemed non-qualifying under the *CCRFTA Non-entitlement to Preference Regulations* may now be deemed as qualifying under the CCRFTA, as the companies listed in [Appendix A](#) of this memorandum, no longer receive the benefits of the Costa Rica Free Zone regime.

3. The [CCRFTA Non-entitlement to Preference Regulations](#) nevertheless remain applicable to any [Canada-Costa Rica Free Trade Agreement](#) (CCRFTA) originating good imported from Costa Rica cited in [Appendix B](#) of this memorandum that has undergone operations in a geographic area listed in [Appendix A](#) of this memorandum, and accounted for, on or before August 7, 2019.

### Goods accounted for on or before August 7, 2019

4. 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.

5. [Appendix A](#), List of geographic areas – Companies, sets out the geographic areas (i.e. a list of companies) that prior to August 8, 2019, received the benefits of the Costa Rica Free Zone regime and, thus, are not entitled to the CRT.

6. 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 is applied.

7. 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.

8. 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 of Imported Goods](#), and [Memorandum D11-4-14, Certification of Origin under Free Trade Agreements](#).

9. Importers are encouraged to consult [Appendix A](#) and [Appendix B](#) in conjunction with the Certificate of Origin to ensure that their imported goods meet the [CCRFTA Rules of Origin Regulations](#) and are entitled to the CRT.

10. 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](#).

### Goods accounted for on or after August 8, 2019

11. Goods exported from Costa Rica and accounted for on or after August 8, 2019 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](#).

12. Importers must be in possession of a valid [CCRFTA Certificate of Origin \(form B246\)](#) when claiming the CRT. Further information concerning the Certificate of Origin can be found in [Memorandum D11-4-2, Proof of Origin of Imported Goods](#), and [Memorandum D11-4-14, Certification of Origin under Free Trade Agreements](#).

**Additional Information**

13. 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 of 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 Global Affairs 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.  
 Babyliss (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.  
Cytac Surgical Products, S.A.  
Dakota Imaging, S.A.  
Daniels Manufacturera, S.A.  
Del Oro, S.A.  
Deshler Automotive Products S, S.A.  
Deroyal Científica Latinoamerica, S.A.  
Diseños Rey Champion, S.A.  
Diursa Inmobiliaria de Costa Rica, S.A.  
Dole Shared Services Limitada  
Dunlap Sunbrand International Inc.  
Emerson Prodes Management Costa Rica Ltda.  
Estrella de Precision Tecnología, 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.  
 Joyeros 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 Microtechnology, 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.  
Pecision 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	

## Appendix C

### *CCRFTA Non-entitlement to Preference Regulations*

The [CCRFTA Non-entitlement to Preference Regulations](#) remains applicable to any CCRFTA originating good imported from Costa Rica cited in [Appendix B](#) of this memorandum that has undergone operations in a geographic area listed in [Appendix A](#) of this memorandum, and accounted for, on or before August 7, 2019. For this purpose, the repealed *CCRFTA Non-entitlement to Preference Regulations* is reproduced below.

### CCRFTA NON-ENTITLEMENT TO PREFERENCE REGULATIONS

[SOR/2002-398; as repealed by SOR/2019-291]

#### INTERPRETATION

1. The following definitions apply in these Regulations.

**Costa Rica Free Zone** means a geographic area within Costa Rica specified by the Minister of National Revenue in accordance with subsection 16(2.1) of the Customs Tariff.

**listed goods** means goods in relation to which "N", "O" or "P" is set out in the column entitled "Preferential Tariff" following the abbreviation "CRT" in the List of Tariff Provisions in the schedule to the Customs Tariff and goods of tariff item Nos. 3919.10.10, 3919.90.10, 3921.90.12, 3921.90.19, 3926.20.91, 3926.20.92, 3926.20.95 and 3926.90.50.

**operations** means the manipulation, processing, manufacture, production, repair or maintenance of goods.

#### NON-ENTITLEMENT TO PREFERENCE

2. Listed goods that originate in the territory of a CCRFTA country in accordance with the CCRFTA Rules of Origin Regulations and that have undergone operations in a Costa Rica Free Zone are deemed not to originate in Costa Rica and are not entitled to the Costa Rica Tariff rate of customs duty.

#### COMING INTO FORCE

3. These Regulations come into force on the day on which section 34 of the Canada-Costa Rica Free Trade Agreement Implementation Act, chapter 28 of the Statutes of Canada, 2001, comes into force. [2001, c. 28 in force on November 1, 2002]

<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 Tariff</i></a> <a href="#"><i>Canada-Costa Rica Free Trade Agreement Implementation Act</i></a> <a href="#"><i>CCRFTA Non-entitlement to Preference Regulations</i></a> <a href="#"><i>Regulations Repealing the CCRFTA Non-entitlement to Preference Regulations</i></a> <a href="#"><i>CCRFTA Rules of Origin Regulations</i></a>
<b>Other References</b>	<a href="#">D11-4-2</a> , <a href="#">D11-4-14</a> , <a href="#">D11-5-3</a> <a href="#">Form B3-3</a> , <a href="#">Form B246</a> <a href="#">Canada-Costa Rica Free Trade Agreement</a>
<b>Superseded Memorandum D</b>	D11-4-27 dated July 8, 2014