Ottawa, June 10, 2009

MEMORANDUM D11-4-22

In Brief

TARIFF PREFERENCE LEVELS

- 1. Memorandum D11-4-22 has been revised to reflect:
 - (a) increases in Tariff Preference Levels (TPLs) for importations of specific goods under the Canada-Chile Free Trade Agreement (CCFTA) and the Canada-Costa Rica Free Trade Agreement (CCRFTA), as these agreements provide for an annual increase in TPLs over several years. For CCFTA, the TPLs for apparel were increased annually by two per cent for six consecutive years beginning January 1, 1998. For CCRFTA, the TPLs for apparel were increased annually by two per cent for three consecutive years beginning one year after the entry into force of CCRFTA on November 1, 2002. As all the scheduled increases have been implemented, the levels shown will remain static.
 - (b) current TPL policy in the Guidelines and General Information section.
- 2. The key updates made in this Memorandum are summarized in the following chart.

Paragraph number(s)	Update
2	Where to find TPL utilization levels.
9 – 14	Updated contact information for obtaining a TPL import permit and requirements for submitting the TPL import permit to the Canada Border Services Agency (CBSA).
15 – 17	Requirements for submitting the Mexican <i>Certificate of Eligibility</i> to the CBSA and contact information for obtaining a Mexican <i>Certificate of Eligibility</i> .
21	Import permit requirements for clothing and textile products when seeking TPL treatment by way of a refund.
22	Procedures for completing the <i>Canada Customs Adjustment Request</i> , including the <i>Customs Tariff</i> authority under which to claim a refund for TPL treatment.
23	Updated CBSA contact information.





Ottawa, June 10, 2009

MEMORANDUM D11-4-22

TARIFF PREFERENCE LEVELS

This Memorandum contains the remission orders that implement the Tariff Preference Level (TPL) mechanisms of the North American Free Trade Agreement (NAFTA), the Canada-Chile Free Trade Agreement (CCFTA) and the Canada-Costa Rica Free Trade Agreement (CCRFTA). It also contains administrative guidelines and other general information concerning the orders.

Under the terms of NAFTA, the Parties to the Agreement have agreed to grant preferential tariff treatment to specified quantities of certain yarns, fabrics, apparel, and textile articles, traded among the Parties, that do not meet the rules of origin of the Agreement. These provisions of NAFTA constitute a trade mechanism known as a "Tariff Preference Level." Similar provisions in CCFTA and CCRFTA apply to trade between Canada and Chile and Canada and Costa Rica respectively. The preferential rate of duty under the NAFTA, CCFTA and CCRFTA TPL mechanisms is the rate that would apply to the goods if they were originating goods under the applicable Agreement.

STATUTORY INSTRUMENT

NAFTA TPLs

Imports of Certain Textile and Apparel Goods from Mexico or the United States Customs Duty Remission Order

Interpretation

- 1. The definitions in this section apply in this Order.
- "apparel" means goods referred to in Chapters 61 and 62 of the List of Tariff Provisions that are cut or knit to shape and are sewn or otherwise assembled in Mexico or the United States from fabric or yarn produced or obtained outside the free trade area. (vêtements)
- "fabric and made-up goods" means
 - (a) cotton or man-made fibre fabric or cotton or man-made fibre made-up textile goods referred to in Chapters 52 to 55 of the List of Tariff Provisions, other than goods containing 36% or more by weight of wool or fine animal hair, and in Chapters 58, 60 and 63 of the List of Tariff Provisions, that are woven or knitted in Mexico or the United States from yarn produced or obtained outside the free trade area, or that are knitted in Mexico or the United States from yarn spun in Mexico or the United States from fibre produced or obtained outside the free trade area; or
 - (b) goods of subheading No. 9404.90 that are finished and cut and sewn or otherwise assembled from fabrics referred to in any of subheading Nos. 5208.11 to 5208.29,

5209.11 to 5209.29, 5210.11 to 5210.29, 5211.11 to 5211.29, 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11, 5512.21, 5512.91, 5513.11 to 5513.19, 5514.11 to 5514.19, 5516.11, 5516.21, 5516.31, 5516.41 and 5516.91 that are produced or obtained outside the free trade area. (tissus et articles confectionnés)

"free trade area" means the area comprising Canada, Mexico and the United States. (zone de libre-échange)

"spun yarn" means cotton or man-made fibre yarns referred to in any of heading Nos. 52.05 to 52.07 or 55.09 to 55.11 that are spun in Mexico or the United States from fibre referred to in any of heading Nos. 52.01 to 52.03 or 55.01 to 55.07 that is produced or obtained outside the free trade area. (filés)

Remission of Customs Duty

- 2. Subject to section 3, remission is hereby granted of the customs duty paid or payable at the Most- Favoured-Nation Tariff rates of customs duty on apparel, fabric and made-up goods and spun yarn imported on or after January 1, 1998:
 - (a) from Mexico, in an amount equal to the difference between the customs duty payable at those rates and the customs duty that would be payable if the imported goods were entitled to the applicable Mexico Tariff rates of customs duty; and
 - (b) from the United States.

Conditions

- 3. (1) The remission granted under section 2 applies only to an amount not exceeding the annual quantitative limits for each of those goods referred to in that section that are set out in Schedules 6.B.1, 6.B.2 and 6.B.3 to Appendix 6 of Annex 300-B to Chapter Three of the North American Free Trade Agreement.
- (2) Remission under section 2 is granted on the condition that the importer or owner of the goods provides to a customs officer, at the request of the officer,
 - (a) at the time that the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund of the customs duty, a certificate issued pursuant to the *Export and Import Permits Act* and the *Import Certificate Regulations*, identifying the quantity available for purposes of remission of refund pursuant to Annex 300-B to Chapter Three of the North American Free Trade Agreement;



- (b) at the time that the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund of the customs duty, a written declaration, in English or French, indicating that the certification referred to in subparagraph (c)(i) is in the possession of the importer or owner; and
- (c) at the time that the goods are released, or at any other time after the importer or owner provides the declaration referred to in paragraph (b),
 - (i) a certification of the exporter, in English, French or Spanish, in the form set out in the schedule, accompanied by a copy of the applicable invoice or sales agreement, and
 - (ii) if the certification is in Spanish, an English or French translation of the certification.

Coming Into Force

4. This Order comes into force on August 26, 1998.

SCHEDULE

(Subparagraph 3(2)(c)(i))

Exporter's Certification of Non-Originating Textile Goods

I, the exporter of the goods referred to in the attached invoice or sales agreement, hereby certify that those goods comply with the applicable requirements specified in Appendix 6 of Annex 300-B to Chapter Three of the North American Free Trade Agreement.

NAME:		
TITLE:		
COMPANY		
TELEPHONE		
FAX		
INVOICE NO		
Signature	e of exporter	Date

CCFTA TPLs

Imports of Certain Textile and Apparel Goods from Chile Customs Duty Remission Order

Interpretation

1. The definitions in this section apply in this Order.

"apparel" means goods referred to in Chapters 61 and 62 of the List of Tariff Provisions that are cut or knit to shape and are sewn or otherwise assembled in Chile from fabric or yarn produced or obtained outside the free trade area. (*vêtements*) "fabric and made-up goods" means

- (a) cotton or man-made fibre fabric and cotton or man-made fibre made-up textile goods referred to in Chapters 52 to 55 of the List of Tariff Provisions, other than goods containing 36% or more by weight of wool or fine animal hair, and in Chapters 58, 60 and 63 of the List of Tariff Provisions that are woven or knitted in Chile from yarn produced or obtained outside the free trade area or that are knitted in Chile from yarn spun in Chile from fibre produced or obtained outside the Free trade area;
- (b) goods of subheading No. 9404.90 that are finished and cut and sewn or otherwise assembled from fabrics referred to in any of subheading Nos. 5208.11 to 5208.29, 5209.11 to 5209.29, 5210.11 to 5210.29, 5211.11 to 5211.29, 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11, 5512.21, 5512.91, 5513.11 to 5513.19, 5514.11 to 5514.19, 5516.11, 5516.21, 5516.31 5516.41 and 5516.91 that are produced or obtained outside the free trade area; or
- (c) wool fabric and wool made-up textile goods referred to in Chapters 51 to 55 of the List of Tariff Provisions, containing 36% or more by weight of wool or fine animal hair, and in Chapters 58, 60 and 63 of the List of Tariff Provisions that are woven or knitted in Chile from yarn produced or obtained outside the free trade area or that are knitted in Chile from yarn spun in Chile from fibre produced or obtained outside the free trade area. (tissue et articles confectionnés)

"free trade area" means the area comprising Canada and Chile. (zone de libre-échange)

"spun yarn" means cotton or man-made fibre yarns referred to in any of heading Nos. 52.05 to 52.07 or 55.09 to 55.11 that are spun in Chile from fibre referred to in any of heading Nos. 52.01 to 52.03 or 55.01 to 55.07 that is produced or obtained outside the free trade area. (filés)

Remission of Customs Duty

2. Subject to section 3, remission is hereby granted of the customs duty paid or payable at the Most-Favoured-Nation Tariff rates of customs duty on apparel, fabric and made-up goods and spun yarn imported from Chile on or after January 1, 1998, in an amount equal to the difference between the customs duty payable at those rates and the customs duty that would be payable if the imported goods were entitled to the applicable Chile Tariff rates of customs duty.

Conditions

3. (1) The remission granted under section 2 applies only to an amount not exceeding the annual quantitative limits for each of those goods referred to in that section that

are set out in Schedules 5.B.1, 5.B.2 and 5.B.3 to Appendix 5.1 of Annex C-00-B to Chapter C of the Canada-Chile Free Trade Agreement.

- (2) Remission under section 2 is granted on the condition that the importer or owner of the goods provides to a customs officer, at the request of the officer,
 - (a) at the time that the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund of the customs duty, a certificate issued pursuant to the *Export and Import Permits Act* and the *Import Certificate Regulations*, identifying the quantity available for purposes of remission or refund pursuant to Chapter C of the Canada-Chile Free Trade Agreement;
 - (b) at the time that the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund under that Act, a written declaration, in English or French, indicating that the certification referred to in subparagraph (c)(i) is in the possession of the importer or owner; and
 - (c) at the time that the goods are released, or at any other time after the importer or owner provides the declaration referred to in paragraph (b),
 - (i) a certification of the exporter, in English, French or Spanish, in the form set out in the schedule, accompanied by a copy of the applicable invoice or sales agreement, and
 - (ii) if the certification is in Spanish, an English or French translation of the certification.

Coming Into Force

4. This Order comes into force on August 26, 1998.

SCHEDULE

(Subparagraph 3(2)(c)(i))

Exporter's Certification of Non-Originating Textile Goods

I, the exporter of the goods referred to in the attached invoice or sales agreement, hereby certify that those goods comply with the applicable requirements specified in Appendix 5.1 of Annex C-00 B to Chapter C of the Canada-Chile Free Trade Agreement.

NAME:		
TITLE:		
COMPANY	_	
TELEPHONE		
FAX		
INVOICE NO		
Signatur	e of exporter	Date
~15	2 444	

CCRFTA TPLs

Imports of Certain Textile and Apparel Goods from Costa Rica Customs Duty Remission Order

Interpretation

- 1. The definitions in this section apply in this Order.
- "apparel" means goods referred to in Chapters 61 and 62 of the List of Tariff Provisions that are cut or knit to shape and are sewn or otherwise assembled in Costa Rica from fabric or yarn produced or obtained outside the free trade area. (*vêtements*)
- "fabric and made-up goods" means
 - (a) cotton or man-made fibre fabric and cotton or man-made fibre made-up textile goods referred to in Chapters 52 to 55 of the List of Tariff Provisions, other than goods containing 36% or more by weight of wool or fine animal hair, and in Chapters 58, 60 and 63 of the List of Tariff Provisions that are woven or knitted in Costa Rica from yarn produced or obtained outside the free trade area or that are knitted in Costa Rica from yarn spun in Costa Rica from fibre produced or obtained outside the free trade area;
 - (b) goods of subheading 9404.90 that are finished and cut and sewn or otherwise assembled from fabrics referred to in any of subheadings 5208.11 to 5208.29, 5209.11 to 5209.29, 5210.11 to 5210.29, 5211.11 to 5211.29, 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11, 5512.21, 5512.91, 5513.11 to 5513.19, 5514.11 to 5514.19, 5516.11, 5516.21, 5516.31, 5516.41 or 5516.91 that are produced or obtained outside the free trade area; or
 - (c) wool fabric and wool made-up textile goods referred to in Chapters 51 to 55 of the List of Tariff Provisions, containing 36% or more by weight of wool or fine animal hair, and in Chapters 58, 60 and 63 of the List of Tariff Provisions that are woven or knitted in Costa Rica from yarn produced or obtained outside the free trade area or that are knitted in Costa Rica from yarn spun in Costa Rica from fibre produced or obtained outside the free trade area. (tissus et articles confectionnés)
- "free trade area" means the area comprising Canada and Costa Rica. (zone de libre-échange)
- "spun yarn" means cotton or man-made fibre yarns referred to in any of headings 52.05 to 52.07 or 55.09 to 55.11 that are spun in Costa Rica from fibre referred to in any of headings 52.01 to 52.03 or 55.01 to 55.07 that is produced or obtained outside the free trade area. (filés)

Remission of Customs Duty

2. Subject to section 3, remission is hereby granted of the customs duty paid or payable at the Most-Favoured-Nation Tariff rates of customs duty on apparel, fabric and made-up goods and spun yarn imported from Costa Rica on or after the day on which section 37 of the *Canada-Costa Rica Free Trade Agreement Implementation Act*, and chapter 28 of the Statutes of Canada, 2001, come into force, in an amount equal to the difference between the customs duty payable at those rates and the customs duty that would be payable if the imported goods were entitled to the applicable Costa Rica Tariff rates of customs duty.

Conditions

- 3. (1) The remission granted under section 2 applies only to an amount not exceeding the annual quantitative limits for each of the goods referred to in that section that are set out in Schedules 6.B.1, 6.B.2 and 6.B.3 to Appendix III.1.6.1 of Annex III.1 to Chapter III of the Canada-Costa Rica Free Trade Agreement.
- (2) Remission under section 2 is granted on the condition that the importer or owner of the goods provides to a customs officer, at the request of the officer,
 - (a) at the time the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund of the customs duty, a certificate issued under the *Export and Import Permits Act* and the *Import Certificate Regulations*, identifying the quantity available for purposes of remission or refund under Chapter III of the Canada-Costa Rica Free Trade Agreement;
 - (b) at the time that the goods are accounted for under subsection 32(1), (3) or (5) of the *Customs Act* or are the subject of an application for a refund of the customs duty, a written declaration, in English or French, indicating that the certification referred to in subparagraph (c)(i) is in the possession of the importer or owner; and
 - (c) at the time that the goods are released, or at any other time after the importer or owner provides the declaration referred to in paragraph (b),
 - (i) a certification of the exporter, in English, French or Spanish, in the form set out in the schedule, accompanied by a copy of the applicable invoice or sales agreement, and
 - (ii) if the certification is in Spanish, an English or French translation of the certification.

Coming Into Force

4. This Order comes into force on the day on which section 37 of the *Canada-Costa Rica Free Trade Agreement Implementation Act*, chapter 28 of the Statutes of Canada, 2001, comes into force.

SCHEDULE

(Subparagraph 3(2)(c)(i))

Exporter's Certification of Non-Originating Textile Goods

I, the exporter of the goods referred to in the attached invoice or sales agreement, hereby certify that those goods comply with the applicable requirements specified in Appendix III.1.6.1 of Annex III.1 to Chapter III of the Canada-Costa Rica Free Trade Agreement.

NAME:		
TITLE:		
COMPANY		
TELEPHONE		
FAX		
INVOICE NO		
Signature	e of exporter	 Date

GUIDELINES AND GENERAL INFORMATION

General

- 1. Under the Tariff Preference Level (TPL) mechanisms of NAFTA, CCFTA and CCRFTA, the Parties to each Agreement agree to provide NAFTA-, CCFTA- or CCRFTA-equivalent rates of duty to specified quantities of certain non-originating textile and apparel goods traded between the Parties to each respective Agreement, provided the goods have undergone specified manufacturing processes in the territory of one or more of the parties to the Agreement (see Appendices 1, 2 and 3). The remission orders reproduced in this Memorandum implement in part the TPL mechanisms for goods imported into Canada. In particular, the orders specify the goods which may be eligible for TPL treatment, the rates of duty that apply under the TPL program, the manufacturing processes goods are required to undergo in the territory of the Parties to each Agreement, and the documentation needed to support a request for remission.
- 2. The TPL remission orders also specify that the quantities of goods eligible for TPL treatment are the quantities set out in the relevant schedules of NAFTA, CCFTA and CCRFTA. The annual TPL quantity levels are found in Appendices 1, 2, and 3. NAFTA utilization reports can be viewed on Web site of the Department of Foreign Affairs and International Trade (DFAIT) at www.international.gc.ca.

Note: Despite the wording of the NAFTA TPL remission order, no Tariff Preference Level quantity has been agreed upon for goods imported into Canada from the United States that fall within the definition of "fabric and made-up goods" in section 1 of the order, other than for goods in Chapter 60 of the Harmonized System.

3. As stated in the definition of "apparel" in Section 1 of the TPL remission orders, apparel goods in Chapters 61 and 62 must be cut or knit to shape and sewn or otherwise assembled in Mexico, the United States, Chile or Costa Rica, from fabric or yarn produced or obtained outside the Free Trade Area, to qualify for the respective TPL treatment.

Tariff treatments

4. The NAFTA TPL rate of customs duty is the United States Tariff rate, for goods imported from the United States or the Mexico Tariff rate for goods imported from Mexico. The CCFTA TPL rate of customs duty is the Chile Tariff rate. The CCRFTA TPL rate of customs duty is the Costa Rica Tariff rate. Importations of goods that exceed the annual quantitative limit provided under a NAFTA TPL, a CCFTA TPL or a CCRFTA TPL are subject to the Most-Favoured-Nation (MFN) Tariff Treatment.

Certification requirements - Exporter's Certification of Non-Originating Textile Goods

- 5. In order to receive a TPL benefit, the *Exporter's Certification of Non-Originating Textile Goods* must be in the importer's possession at the time of release of the goods, or at any other time when the importer declares on the customs documentation that they are in possession of this certification. The importer is certifying that the goods meet the requirements set out in Appendix 6 of Annex 300-B to Chapter Three of NAFTA, Appendix 5.1 of Annex C-00-B to Chapter C of CCFTA or Appendix III.1.6.1 of Annex III.1 to Chapter III of CCRFTA. The approved form of the certificate is provided in the Schedule to each of the TPL remission orders reproduced above.
- 6. The completed certificate may be provided on a separate sheet attached to the invoice, or it may be a statement written directly on the invoice. It is not mandatory to include the certificate with the release or accounting documentation, but it must be available for presentation to the Canada Border Services Agency (CBSA) upon request.

Note: The number of the invoice to which the certificate refers must be included on the certificate.

7. The exporter's certificate may be completed in English, French, or Spanish. Where the certificate is in Spanish, and the CBSA requests to see it, the CBSA may make a further request to the importer to provide an English or French translation of the certificate. If such further request is made, the CBSA will allow a reasonable period of time for the importer to obtain the translation.

Note: The importer is not required to obtain an English or French translation of a Spanish certificate until and unless such a further request is made.

8. Since goods qualifying under the TPL provisions are not originating goods under the *NAFTA Rules of Origin Regulations*, the *CCFTA Rules of Origin Regulations* or the *CCRFTA Rules of Origin Regulations*, they may not be certified on a NAFTA Certificate of Origin, a CCFTA Certificate of Origin or a CCRFTA Certificate of Origin.

Import permit requirements

9. Import permits are issued by the Export and Import Controls Bureau (EICB) of DFAIT or via customs brokers authorized by the Bureau. To apply for an import permit, or to obtain more information on import permits, contact the Bureau directly:

Export and Import Controls Bureau Foreign Affairs & International Trade Canada 125 Sussex Drive Ottawa, Ontario K1A 0G2

Telephone: 613-944-1805 or 1-877-808-8838

Facsimile: 613-995-5137

- 10. In order to receive a TPL benefit, the importer must possess an appropriate import permit specifying TPL entitlement for the goods. This import permit must be available for presentation to the CBSA upon request.
- 11. EXCAPS (Foreign Affairs/Customs Automated Permit System) provides for the electronic transmission of permit information directly from DFAIT to CBSA. This eliminates the requirement for importers to present paper permits to the CBSA (except at non-terminal offices) when required under the *Export and Import Permit Act* (EIPA). DFAIT will issue a transaction record to the importer or broker to serve as a receipt showing that the permit has been issued. Importers using non-terminal offices will be required to present a copy of the transaction record to substantiate that a permit has been issued by DFAIT. Please refer to CBSA Memorandum D19-10-2, *Export and Import Permits Act (Importations)* for the most current information on the transmission of permit information between DFAIT and CBSA.
- 12. The transaction number assigned to the importation must be recorded on the import permit, and the import permit number must be recorded on the customs documentation.
- 13. An import permit becomes valid when the permit information has been transmitted electronically by DFAIT to the CBSA office where goods are to be released.
- 14. Where a TPL permit has not been obtained by the date of accounting, the goods will be subject to the Most-Favoured Nation (MFN) tariff treatment.

Goods imported from Mexico – *Certificate of Eligibility* (COE)

- 15. To obtain a TPL import permit for Mexican goods, importers must first obtain a COE from the exporter. The exporter will have obtained this COE from the Mexican government. The importer must forward the Mexican COE number to DFAIT with the application for a TPL import permit. The COE must be available for presentation to the CBSA upon request.
- 16. The COE is **not** a requirement for obtaining a TPL import permit for goods imported from the United States, Chile or Costa Rica.

17. To obtain a COE, Mexican exporters are asked to contact the following Mexican authority:

General Directorate of Foreign Trade Services SE Secretaria de Economia Insurgentes Sur, No. 1940 Co. Florida Mexico, D.F. CP 01030

Telephone: 525-229 6100 ext. 34313

or send an E-mail in English to: **primercontacto@economia.gob.mx**

Canada Customs Coding Form, and invoice requirements

18. The importer must enter the appropriate Order in Council number in Field 26 on the *Canada Customs Coding Form* in order to request TPL treatment at the time goods are accounted for. The relevant Order in Council numbers are:

NAFTA 98-1456 CCFTA 98-1455 CCRFTA 2002-1863

- 19. The importer must also enter Code 10 in Field 14 on the *Canada Customs Coding Form* for goods imported from the United States; Code 11 for goods imported from Mexico; Code 14 for goods imported from Chile; and Code 21 for goods imported from Costa Rica. In so doing, the importer is declaring that the importer is in possession of an *Exporter's Certification of Non-Originating Textile Goods*.
- 20. The goods for which TPL preferential treatment is claimed and the goods for which such treatment is not being claimed should be clearly identified on an invoice. However, a separate invoice for the goods receiving the preferential TPL treatment is not required.

Review and evaluation

21. The CBSA will deny a request for NAFTA, CCFTA or CCRFTA TPL treatment made at the time goods are accounted for if it is determined that the conditions of the applicable remission order have not been met – for example, if the required documentation has not been provided. A denial of TPL treatment, at the time goods are accounted for, will be made under subsection 115(2) of the *Customs Tariff*.

Refunds

- 22. A request for TPL treatment may be made after goods have been accounted for, by requesting a refund of the duties paid. However, before a request for a refund can be made, a TPL import permit must be obtained. DFAIT may grant import permits for qualifying TPL goods after they have been imported, if the applicable quota for the year of importation has not been exceeded, and, where the goods are imported from Mexico, if a COE has been obtained from the exporter.
- 23. A request for TPL treatment by way of a refund is made by submitting a completed *Canada Customs Adjustment Request*, at a CBSA office in the region where the goods were accounted for. Fields 14 and 20 on the *Canada Customs Adjustment Request* must be completed as indicated in paragraph 14. Subsection 115(3) of the *Customs Tariff* must be indicated in the Justification for Request field to request the refund. The adjustment request must include the import permit, the *Exporter's Certification of Non-Originating Textile Goods*, and, if the goods are imported from Mexico, the *Certificate of Eligibility*.

Additional Information

For more information, contact the CBSA's Border Information Service at **1-800-461-9999** for service in English or **1-800-959-2036** for service in French.

APPENDIX 1

NAFTA TARIFF PREFERENCE LEVELS (TPLS)

The following types of goods entering Canada may be eligible for TPL benefits under NAFTA.

HS Classification	Description	Process	From	Quantity ¹		
Spun Yarns						
52.05-52.07	cotton yarns	spun in Mexico or the USA from non-originating fibres	52.01-52.03	from Mexico : 1,000,000 kg from the USA 1,000,000 kg		
55.09-55.11	man-made yarns	spun in Mexico or the USA from non-originating fibres	55.01-55-07			
Fabric and made-up	goods					
52-55 (excluding goods containing 36% or more by weight of wool or fine animal hair), 58, 60 and 63	cotton or man-made fibre fabrics or made-up textile goods	woven or knit in Mexico or the USA from non-originating yarn or knit from yarn spun in Mexico or the USA from non-originating fibres		from Mexico : 7,000,000 SMEs from the USA : 2,000,000 SMEs ²		
9404.90		finished and cut and sewn or otherwise assembled from fabrics [see next column] produced or obtained outside the NAFTA territories	5208.11-5208.29, 5209.11-5209.29, 5210.11-5210.29, 5211.11-5211.29, 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11, 5512.21, 5512.91, 5513.11-5513.19, 5514.11-5514.19, 5516.11, 5516.21, 5516.31, 5516.41, 5516.91			
Apparel	Apparel					
61, 62	cotton or man-made fibre apparel or wool apparel	Cut (or knit to shape) and sewn or otherwise assembled in Mexico or the USA from non-originating yarn or fabric		(a) cotton or man-made fibre apparel from Mexico: 6,000,000 SMEs from USA: 9,000,000 SMEs (b) wool apparel from Mexico: 250,000 SMEs from USA: 919,740 SMEs		

 $^{^1}$ The quantities shown are those set out in Schedules 6.B.1, 6.B.2, and 6.B.3 to Appendix 6 of Annex 300-B of the NAFTA. 2 The 2,000,000 SMEs from the United States are limited to goods of Chapter 60 of the HS.

APPENDIX 2

CCFTA TARIFF PREFERENCE LEVELS (TPLS)

The following types of goods **entering** Canada may be eligible for TPL benefits under CCFTA.

HS Classification	Description	Process	From	Quantity ³		
Spun Yarns	Spun Yarns					
52.05-52.07	cotton yarns	spun in Chile from non-originating fibres	52.01-52.03	500,000 kg		
55.09-55.11	man-made yarns	spun in Chile from non-originating fibres	55.01-55-07			
Fabric and made-up	goods					
52-55 (excluding goods containing 36% or more by weight of wool or fine animal hair), 58, 60 and 63	cotton or man-made fibre fabrics or made-up textile goods	woven or knit in Chile from non-originating yarn or knit from yarn spun in Chile from non-originating fibres		cotton or man-made fibre fabrics and made-up goods: 1,000,000 SMEs		
9404.90		finished and cut and sewn or otherwise assembled from fabrics [see next column] produced or obtained outside the CCFTA territories	5208.11-5208.29, 5209.11-5209.29, 5210.11-5210.29, 5211.11-5211.29 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11 5512.21, 5512.91, 5513.11-5513.19, 5514.11-5514.19, 5516.31, 5516.41, 5516.91			
51-55 (containing 36% or more by weight of wool or fine animal hair), 58, 60 and 63	wool fabric and made-up textile goods	woven or knit in Chile from non-originating yarn or knit from yarn spun in Chile from non-originating fibres		wool fabrics and made-up goods: 250, 000 SMEs		
Apparel						
61, 62	cotton or man-made fibre apparel or wool apparel	Cut (or knit to shape) and sewn or otherwise assembled in Chile from non-originating yarn or fabric		(a) cotton or man-made fibre apparel 2,252,324 SMEs (b) wool apparel 112,614 SMEs		

³ The quantities shown are those set out in the Schedules 5.B.1, 5.B.2 and 5.B.3 to Appendix 5.1 of Annex C-00-B of the CCFTA. The TPLs for **apparel** were increased annually by two per cent for six consecutive years beginning January 1, 1998.

APPENDIX 3

CCRFTA TARIFF PREFERENCE LEVELS (TPLS)

The following types of goods **entering** Canada may be eligible for TPL benefits under CCRFTA provided such goods are not produced in a "geographic area", (i.e. free trade zone) of Costa Rica.

HS Classification	Description	Process	From	Quantity ⁴	
Spun Yarns					
52.05-52.07	cotton yarns	spun in Costa Rica from non-originating fibres	52.01-52.03	150,000 kg	
55.09-55.11	man-made yarns	spun in Costa Rica from non-originating fibres	55.01-55-07		
Fabric and made-up	goods				
52-55 (excluding goods containing 36% or more by weight of wool or fine animal hair), 58, 60 and 63 9404.90	cotton or man-made fibre fabrics or made-up textile goods	woven or knit in Costa Rica from non-originating yarn or knit from yarn spun in Costa Rica from non-originating fibres finished and cut and sewn or otherwise assembled from fabrics [see next column] produced or obtained outside the CCRFTA territories	5208.11-5208.29, 5209.11-5209.29, 5210.11-5210.29, 5211.11-5211.29, 5212.11, 5212.12, 5212.21, 5212.22, 5407.41, 5407.51, 5407.71, 5407.81, 5407.91, 5408.21, 5408.31, 5512.11 5512.21, 5512.91, 5513.11-5513.19, 5514.11-5514.19, 5516.11, 5516.21, 5516.31, 5516.41, 5516.91	cotton or man-made fibre fabrics and made-up goods: 1,000,000 SMEs	
51-55 (containing 36% or more by weight of wool or fine animal hair), 58, 60 and 63	wool fabric and made-up textile goods	woven or knit in Costa Rica from non-originating yarn or knit from yarn spun in Costa Rica from non-originating fibres		wool fabrics and made-up goods: 250, 000 SMEs	
Apparel					
61, 62	cotton or man-made fibre apparel or wool apparel	Cut (or knit to shape) and sewn or otherwise assembled in Costa Rica from non-originating yarn or fabric		1,379,570 SMEs	

⁴ The quantities shown are those set out in the Schedules 6.B.1, 6.B.2 and 6.B.3 to Appendix III.1.6.1 of Annex III.1 of the CCRFTA. The TPLs for **apparel** were increased annually by two per cent for three consecutive years beginning one year after entry into force of the CCRFTA (November 1, 2002).

REFERENCES

ISSUING OFFICE – Origin and Valuation Division Admissibility Branch Canada Border Services Agency ILEGISLATIVE REFERENCES – Customs Tariff North American Free Trade Agreement Canada-Chile Free Trade Agreement Canada-Costa Rica Free Trade Agreement Canada-Costa Rica Free Trade Agreement Canada-Costa Rica Free Trade Agreement Origin and Valuation Division HEADQUARTERS FILE – OTHER REFERENCES – D17-2-1 D19-10-2

Services provided by the Canada Border Services Agency are available in both official languages.

SUPERSEDED MEMORANDA "D" -

D11-4-22, August 7, 2003

