



Memorandum D11-4-14

Ottawa, May 5, 2016

Certification of Origin Under Free Trade Agreements

In Brief

This memorandum has been revised to reflect the Canada Border Services Agency's current policy regarding the validity of certificates of origin in electronic format (paragraphs 5 through 8).

This memorandum outlines and explains the certification requirements respecting the exportation of commercial goods under a free trade agreement to which Canada is a Party.

Legislation

[Customs Act](#)[Certification of Origin of Goods Exported to a Free Trade Partner Regulations](#)

Guidelines and General Information

Definitions

1. For purposes of this memorandum, the following definitions shall apply:

“[CCFTA](#)” means the Canada Chile Free Trade Agreement

“[CCOFTA](#)” means the Canada-Colombia Free Trade Agreement

“[CCRFTA](#)” means the Canada-Costa Rica Free Trade Agreement

“[CEFTA](#)” means the Canada-European Free Trade Association Free Trade Agreement

“[CHFTA](#)” means the Canada-Honduras Free Trade Agreement

“[CIFTA](#)” means the Canada-Israel Free Trade Agreement

“[CJFTA](#)” means Canada-Jordan Free Trade Agreement

“[CPAFTA](#)” means Canada-Panama Free Trade Agreement

“[CPFTA](#)” means the Canada-Peru Free Trade Agreement

“[NAFTA](#)” means the North America Free Trade Agreement

General

2. Certification requirements for goods exported to a free trade partner are made pursuant to section 97.1 of the [Customs Act](#) and, in part, to articles 501 and 504 of [NAFTA](#), to articles 5.1 and 5.3 of [CIFTA](#), to articles E-01 and E-04 of [CCFTA](#), to articles V.1 and V.4 of [CCRFTA](#), to articles 401 and 404 of [CPFTA](#), to articles 401 and 404 of [CCOFTA](#), to article 16 of Annex C of [CEFTA](#), to articles 5-1 and 5-4 of [CJFTA](#), to articles 4.02 and 4.05 of [CPAFTA](#) and to articles 5.2 and 5.5 of [CHFTA](#).

What is a Certificate of Origin?

3. A certificate of origin is the exporter's certification that the good being exported meets a free trade agreement's rules of origin and therefore qualifies as originating under that agreement. The importer must have this Certificate in his possession in order to claim the preferential tariff treatment afforded under the agreement. Information concerning the rules of origin for each free trade agreement is contained in the Memoranda D11-5 series.

Who can Sign a Certificate of Origin?

4. For the purpose of certifying that a good exported to a free trade partner qualifies as an originating good, an exporter must complete and sign the certificate of origin established under that free trade agreement. Only those officials who have the legal vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of the Canada Border Services Agency (CBSA) that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.

Certificates of Origin in Electronic Format

5. The CBSA acknowledges certificates of origin in electronic format as an acceptable means of certifying the origin of goods. This allows importers to receive and maintain certificates of origin electronically and to transmit those certificates of origin by e-mail to the CBSA, upon request.

6. Acceptable formats for electronic certificates of origin include:

(a) **scanned certificates of origin** – The exporter may scan a completed and signed certificate of origin for electronic transmission to the importer;

(b) **certificates of origin with Power of Attorney** – The exporter provides the importer with vested power of attorney, thereby authorizing the importer to complete the certificate of origin for the goods. Under this option, the importer must be able to prove to the satisfaction of the CBSA that he/she has the legal authority to complete and sign the certificate of origin; and

(c) **e-certificates of origin** – The CBSA acknowledges an electronic representation of a cursive signature, or an alternative to the cursive signature, as an acceptable means to certifying the origin of goods. For example, an alternative could be a series of numbers that represents the exporter's signature. As no one is required to physically sign the document under this option, the certificate of origin can be both created and transmitted electronically, thereby enabling an entirely paperless process. It should be noted that e-certificates of origin must contain all of the prescribed data elements and statements, however they do not necessarily need to mirror the prescribed certificate of origin in terms of their layout and manner in which the data elements and statements are presented. Lastly, the importer is fully responsible for ensuring the secure transmission of e-certificates of origin to the CBSA.

7. The decision rests with the importer claiming preferential tariff treatment on the basis of that certificate or statement of origin, to determine whether or not he/she is willing to accept an official document provided by the exporter in an electronic format and/or featuring an electronic representation of a cursive signature, rather than an original document and/or signature.

8. As well, the onus rests with the exporter to ensure that the electronic signature that is used in certifying origin is adequately controlled, with limited delegation to subordinates, and is used only in respect of goods where the authorized user has sufficient knowledge of their origin.

When is a Certificate of Origin Required?

9. Aside from the exceptions listed in paragraphs 7, 9 and 11 of this memorandum, a certificate of origin is required whenever an importer claims the preferential tariff treatment under a free trade agreement.

When is a Certificate of Origin Not Required?

Low Value Commercial Goods

10. For commercial goods valued at less than (CAN \$2,500) for [NAFTA](#) or less than (CAN \$1,600) for [CCRFTA](#), [CCFTA](#), [CIFTA](#), [CPFTA](#), [CCOFTA](#), [CEFTA](#), [CJFTA](#), [CPAFTA](#) and [CHFTA](#), a certificate of origin is not required. Instead, the exporter may provide a statement certifying that the goods qualify as originating goods. With respect to low value commercial goods imported under the NAFTA or CCRFTA, the specific wording for the statement is contained in Appendices B and C respectively. The statement may be handwritten, stamped, or typed on the commercial contract or actual invoices.

11. If it is found that a shipment is part of a series of exportations which, combined, would increase the total value above the CAN \$2,500 or CAN \$1,600 threshold, the customs administration of the country of import may request that the importer obtain a certificate of origin from the exporter.

Casual Goods

12. Goods considered “casual” or “non-commercial” are also exempt from the requirement of a certificate of origin. For further information regarding casual goods, refer to [Memorandum D11-4-13, Rules of Origin for Casual Goods Under Free Trade Agreements](#).

Certificates of Origin

13. The Certificate of Origin for:

- (a) NAFTA is [Form B232, entitled North American Free Trade Agreement – Certificate of Origin](#).
- (b) CIFTA is [Form B239, entitled Free Trade Agreement – Certificate of Origin](#).
- (c) CCFTA is [Form B240, entitled Canada-Chile Free Trade Agreement – Certificate of Origin](#).
- (d) CCRFTA is [Form B246, entitled the Certificate of Origin - Canada-Costa Rica Free Trade Agreement](#).
- (e) CPFTA is [Form BSF267, entitled Certificate of Origin – Canada-Peru Free Trade Agreement](#).
- (f) CCOFTA is [Form BSF459, entitled Certificate of Origin – Canada-Colombia Free Trade Agreement](#).
- (g) CJFTA is [Form BSF303, entitled Canada-Jordan Free Trade Agreement – Certificate of Origin](#).
- (h) CPAFTA is [Form BSF631 entitled Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Panama](#).
- (i) CHFTA is [Form BSF747 entitled Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Honduras](#).

Certificate of Origin (Origin Declaration) for CEFTA

14. For the purpose of exporting goods for [CEFTA](#), the Certificate of Origin is any commercial document (invoice or other supporting document) which contains CEFTA Origin Declaration. The Origin Declaration, instructions for completion and additional information on its usage are contained in Appendix A.

Blanket Certificate of Origin

15. A certificate may apply to either a single exportation of goods or to multiple exportations of identical goods exported to a free trade partner within a 12-month period, (i.e., a blanket certificate). Note that for [CEFTA](#) there is no blanket period field on the Origin Declaration, therefore, the 12-month blanket period must be specified elsewhere on the document containing the Origin Declaration.

Where the Exporter of the Good is Not the Producer

16. The exporter of the good is always responsible to complete the required certificate of origin for each free trade agreement. The exporter completes the certificate based on his knowledge that the good being exported qualifies as originating under the specific free trade agreement. However, where the exporter is not the producer of the good he

may not have enough information to determine whether or not the good qualifies. In this instance, the exporter must complete and sign the certificate of origin on the basis of one of the following criteria:

- (a) the exporter's knowledge of whether the good qualifies as an originating good;
- (b) a reasonable reliance on the producer's written representation that the good qualifies as an originating good; or
- (c) a completed and signed certificate for the good voluntarily provided to the exporter by the producer (note: this provision does not exist for [CIFTA](#) or [CEFTA](#)). Such information must be retained on file for verification purposes.

Language for Completing the Certificate of Origin

17. Exporters in Canada can complete the certificate in either of the official languages of Canada or the official languages of the Party into whose territory the goods are exported. The official languages are as follows:

- (a) Chile, Costa Rica, Mexico, Peru, Colombia, Panama or Honduras: Spanish
- (b) Israel or other CIFTA beneficiaries: English, Hebrew or Arabic
- (c) United States: English
- (d) Jordan: Arabic

18. For purposes of the [CEFTA](#), the Origin Declaration statement for goods exported to Iceland, Norway, Switzerland or Liechtenstein must be provided in English or French only.

Certificate of Origin and Low Value Statement Validity Period

19. A certificate of origin or the low value statement is valid for four years from the date of signature on the certificate or statement.

Record Keeping Requirements

20. Certificates of Origin and all other relevant documents related to the exportation of goods must be retained by the exporter for six years. As well, any certificate of origin completed and signed by a producer must also be retained by that producer for six years. For more information, refer to [Memorandum D20-1-5, Maintenance of Records and Books in Canada by Exporters and Producers](#).

Corrections to a Certificate of Origin

21. Any person who has completed and signed a certificate of origin must immediately notify all persons to whom the certificate was given of any change that may affect its accuracy or validity.

Where a Customs Administration Determines a Good Does Not Originate

22. A customs administration may conduct a review to determine whether or not, goods certified as originating, do in fact originate under the free trade agreement. When a customs administration provides a written determination to an exporter or producer, advising that the goods under review do not originate, the exporter or producer shall at that time notify all persons to whom a certificate was issued that the goods do not originate.

Tariff Preference Levels (TPLs)

23. For certain non-originating textile and apparel goods, being exported under a Tariff Preference Level (TPL), a certificate of origin is not to be completed. Note that TPL provisions apply under [NAFTA](#), [CCFTA](#) and [CCRFTA](#) only. Further information concerning TPLs can be found in [Memorandum D11-4-22, Tariff Preference Levels](#).

Importations

24. Guidelines regarding certification requirements respecting the importation of commercial goods under a free trade agreement to which Canada is a Party are outlined in [Memorandum D11-4-2, *Proof of Origin of Imported Goods*](#).

Additional Information

25. 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

CEFTA – Origin Declaration

(English version)

The exporter of the products covered by this document [customs authorization No ...] ¹ declares that, except where otherwise clearly indicated, these products are of Canada/EFTA preferential origin².

Place and date³

Signature and printed name of the exporter⁴

¹ When the origin declaration is completed by an approved exporter within the meaning of Article 17 of Annex C, the exporter's customs authorization number shall be included. A customs authorization number is required only where the exporter is an approved exporter.

² "Canada/EFTA preferential origin" means qualifying as originating under the rules of origin of the *Free Trade Agreement between Canada and the States of the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland)*. For the purposes of the bilateral agricultural Agreements, the term "Canada/EFTA" shall be replaced by "Canada/Iceland", "Canada/Norway" or "Canada/Switzerland", as applicable.

³ The place and date of completion of the origin declaration may be indicated elsewhere on the invoice or on another document that describes the originating products and includes the origin declaration.

⁴ Articles 16 and 17 of Annex C provide certain exceptions to the requirement of the exporter's signature.

General Guidelines

1. The CEFTA Certificate of Origin is the document that includes the Origin Declaration statement. The Origin Declaration statement may be provided on an invoice or other supporting document that describes the originating product in sufficient detail to enable its identification. The statement is uniform between Canada and the EFTA countries (Iceland, Norway, Switzerland and Liechtenstein) and is acceptable for use in these countries.
2. All references to the Rules of Appendix I of [CEFTA](#) are to be interpreted as meaning the rules set out in [Memorandum D11-5-7, Canada-European Free Trade Association Free Trade Agreement \(CEFTA\) Rules of Origin](#). The rules are often referred to as the "specific rules or tariff change rules."
3. Blanket certification is a process of certifying multiple shipments of identical goods using one origin declaration. The period for which a blanket declaration may apply is a period not to exceed 12 months as set out in Paragraph 3 of Article 16 of the [CEFTA](#). As there is no specific field for the 12 month period, the period must be indicated on the document containing the origin declaration statement.
4. It is the exporter's responsibility to ensure that the description of goods covered by the origin declaration statement covers only those goods that qualify under the rules of origin. The description must be sufficiently detailed to enable Canada Border Services Agency officers to relate the products certified to the description of the goods on the invoices. Model and serial numbers may be used to differentiate between qualifying and non-qualifying goods but are not mandatory. The goods must also be described in such a way that the officer can relate them to the description of the goods in the Harmonized System. Goods that fall under the same preference criterion but under different six-digit subheadings (or conversely under the same six-digit subheading but different preference criteria) must be described separately.

Appendix B

NAFTA – Statement of Origin for Commercial Importations of Less Than CAN \$2,500

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the North American Free Trade Agreement ([NAFTA](#)), and that further production or any other operation outside the territories of the Parties has not occurred subsequent to production in the territories.

Name:

Title:

Company:

Status: Exporter () Producer () of the certified goods

Telephone:

Fax:

Country of origin: United States () Mexico () Mexico and United States ()

(For purposes of determining the applicable preferential rate of duty as set out in Annex 302.2, in accordance with the marking rules or in each Party's schedule of tariff elimination.)

Signature:

Date:

Appendix C

CCRFTA – Statement of Origin for Commercial Importations of Less Than CAN \$1,600

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:

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	Customs Act Certification of Origin of Goods Exported to a Free Trade Partner Regulations
Other References	D11-4-2 , D11-4-13 , D11-4-22 , D11-5-7 , D17-1-1 D20-1-5
Superseded Memorandum D	D11-4-14 dated August 27, 2015