



# Memorandum D11-4-2

Ottawa, June 6, 2017

## Proof of Origin of Imported Goods

### In Brief

This memorandum has been revised to reflect the implementation of the Canada-Panama Free Trade Agreement (CPAFTA). Changes have been made to provide policy and procedural information related to the administration of this free trade agreement.

This memorandum provides information regarding the proof of origin requirements for imported goods.

### Legislation

[\*Customs Act\*](#)

[\*Proof of Origin of Imported Goods Regulations\*](#)

[\*General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations\*](#)

## Guidelines and General Information

### GENERAL

1. Pursuant to section 35.1 of the [\*Customs Act\*](#) (the Act) proof of origin must be furnished for all imported goods.
2. Proof of origin may be in the form of a commercial invoice, a [\*Canada Customs Invoice\*](#), a Form A, Certificate of Origin, an Exporter's Statement of Origin, a Certificate of Origin or any other documentation that indicates the country of origin of the goods.
3. With the exception of the General Tariff, each tariff treatment requires specific proof of origin as set out in regulations. A summary of the proof of origin requirements by tariff treatment is set out in Chart 1 ([\*Appendix A\*](#)).

### RECORDS

4. The proof of origin and all other relevant documents related to the importation of commercial goods must be retained by importers for six years as set out in [\*Memorandum D17-1-21, Maintenance of Records in Canada by Importers\*](#).

### FALSE DECLARATIONS

5. Making or assenting to make a false declaration in a statement made verbally or in writing to the Canada Border Services Agency (CBSA) is an offence under section 153 of [\*the Act\*](#) and is subject to sanctions under section 160 of that Act. Therefore, importers who declare falsely that they are in possession of proof of origin for the goods in question or who claim a preferential tariff treatment based on a false declaration are in contravention of section 153 of the Act and are liable to sanctions under section 160 of the same Act.
6. In the case of importations under free trade agreements, no offence is considered to be committed under section 160 of [\*the Act\*](#) when a person corrects a declaration of origin within 90 days of having reason to believe that the Certificate of Origin may contain incorrect information.
7. For further information concerning corrections to the declaration of origin, refer to [\*Memorandum D11-6-6, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty\*](#).

## ADMINISTRATIVE MONETARY PENALTY SYSTEM (AMPS)

8. Where proof of origin is not presented upon request in accordance with section 13(c) of the [Proof of Origin of Imported Goods Regulations](#), an AMP penalty C152 may apply. Further information regarding AMPS can be found in [Memorandum D22-1-1, Administrative Monetary Penalty System](#).

## PROOF OF ORIGIN: NON-FREE TRADE AGREEMENTS

### General Tariff (GT)

9. Proof of origin for GT tariff treatment must be in the form of a commercial invoice or a [Canada Customs Invoice](#) prepared by the vendor indicating the country of origin of the goods, or any other documentation indicating the country of origin of the goods.

### Most-Favoured Nation (MFN) Tariff

10. Proof of origin for the Most-Favoured Nation tariff treatment must be in the form of a commercial invoice or a [Canada Customs Invoice](#) prepared by the vendor indicating the country of origin of the goods, or any other documentation indicating the country of origin of the goods.

11. Further information about importing under the MFN's tariff can be found in [Memorandum D11-4-3, Rules of Origin Respecting the Most-Favoured-Nation Tariff](#).

### General Preferential Tariff (GPT)

12. For all originating goods from GPT beneficiary countries, a Form A – Certificate of Origin ([Appendix B](#)) or the Exporter's Statement of Origin ([Appendix C](#)) must be submitted as proof of origin to the CBSA upon request. Such proof of origin must be completed and signed by the exporter of the goods located in the GPT country in which the goods were finished prior to importation into Canada.

13. Further information about importing under the GPT can be found in [Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff](#).

### Least Developed Country Tariff (LDCT)

14. For all originating goods from LDC beneficiary countries, with the exception of textile and apparel goods of Harmonized System (HS) Chapters 50 to 63, a Form A – Certificate of Origin ([Appendix B](#)) or the Exporter's Statement of Origin ([Appendix C](#)) must be submitted as proof of origin to the CBSA upon request. Such proof of origin must be completed and signed by the exporter of the goods located in the LDCT country in which the goods were finished prior to importation into Canada.

15. For textile and apparel goods of HS Chapters 50 to 63, which means goods of any of the tariff item numbers set out in the schedule to the [General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations](#), the [Certificate of Origin - Textile and Apparel Goods Originating in a Least Developed Country](#) must be submitted as proof of origin to the CBSA upon request. Such proof of origin must be completed and signed by the exporter of the goods located in the LDCT country in which the goods were finished prior to importation into Canada.

16. Further information about importing under the LDCT can be found in [Memorandum D11-4-4](#).

### Commonwealth Caribbean Countries Tariff (CCCT)

17. For all originating goods from CCCT beneficiary countries, Form A – Certificate of Origin ([Appendix B](#)) or the Exporter's Statement of Origin ([Appendix C](#)) must be submitted as proof of origin to the CBSA upon request. Such proof of origin must be completed and signed by the exporter of the goods located in the CCCT country in which the goods were finished prior to importation into Canada.

18. Further information about importing under the CCCT can be found in [Memorandum D11-4-5, Rules of Origin Respecting Commonwealth Caribbean Countries](#).

## Australia Tariff (AUT) and New Zealand Tariff (NZT)

19. Proof of origin for the AUT and NZT treatment must be presented in the form of a commercial invoice or a, [Canada Customs Invoice](#) prepared by the vendor, or any other documentation indicating the country of origin of the goods as Australia or New Zealand as the case may be.

20. Further information about importing under the AUT or the NZT can be found in [Memorandum D11-4-6, Rules of Origin for the New Zealand and Australia Tariff Treatments](#).

## PROOF OF ORIGIN: FREE TRADE AGREEMENTS

### General

21. Sections 6 to 12.1 of the [Proof of Origin of Imported Goods Regulations](#) set forth the requirements for the proof of origin of goods imported from a free trade partner. Proof of origin is required to substantiate a claim for preferential tariff treatment under a free trade agreement.

22. Under a free trade agreement, the proof of origin is a Certificate of Origin. A Certificate of Origin is completed and signed by the exporter attesting that the goods covered by that certificate meet the rules of origin for that free trade agreement. For further information concerning Certificates of Origin, refer to [Memorandum D11-4-14, Certification of Origin under Free Trade Agreements](#). For information on a free trade agreement rules of origin, refer to memoranda [D11-5](#) series.

### Proof of Origin

23. The proof of origin under the North American Free Trade Agreement (NAFTA) is the [North American Free Trade Agreement Certificate of Origin \(Form B232\)](#).

24. The proof of origin under the Canada-Israel Free Trade Agreement (CIFTA) is the [Free Trade Agreement – Certificate of Origin \(Form B239\)](#).

25. When CIFTA originating goods, except for goods of HS Chapters 50-63, have entered into the territory of the United States for minor processing or for any processing that does not increase the transaction value of the goods by greater than 10 %, an importer must also provide, as proof of origin, a [Declaration of Minor Processing in the United States \(CIFTA\) \(Form E669\)](#) completed and signed by the exporter in the United States.

26. The proof of origin under the Canada-Chile Free Trade Agreement (CCFTA) is the [Canada-Chile Free Trade Agreement – Certificate of Origin \(Form B240\)](#).

27. The proof of origin under the Canada-Costa Rica Free Trade Agreement (CCRFTA) is the [Certificate of Origin – Canada-Costa Rica Free Trade Agreement \(Form B246\)](#).

28. Where the exporter has indicated in Fields 1 and 3 of the CCRFTA Certificate of Origin that they have benefited from the free zone regime, the importer should consult [Memorandum D11-4-27, Canada-Costa Rica Free Trade Agreement \(CCRFTA\): Costa Rica Free Zone Regime](#), in order to determine whether the good is entitled to the CCRFTA preferential tariff treatment.

29. The proof of origin under the Canada-Peru Free Trade Agreement (CPFTA) is the [Certificate of Origin – Canada-Peru Free Trade Agreement \(Form BSF267\)](#).

30. The proof of origin under the Canada-Colombia Free Trade Agreement (CCOFTA) is the [Certificate of Origin – Canada-Colombia Free Trade Agreement \(Form BSF459\)](#).

31. The proof of origin under the Canada-Jordan Free Trade Agreement (CJFTA) is the [Canada-Jordan Free Trade Agreement Certificate of Origin \(Form BSF303\)](#).

32. The proof of origin under the Canada-Panama Free Trade Agreement (CPAFTA) is the [Certificate of Origin – Free Trade Agreement between Canada and the Republic of Panama \(Form BSF631\)](#).

33. For purposes of the Canada-European Free Trade Association Free Trade Agreement (CEFTA), the Certificate of Origin is any commercial document which contains the Origin Declaration statement. The commercial document containing the Origin Declaration statement must describe the good in sufficient detail to enable its identification. (See [Appendix D](#)).

## EXCEPTIONS TO THE REQUIREMENT FOR PROOF OF ORIGIN

### Casual Goods

34. Sections 6, 9, 10 and 12.1 of the [Proof of Origin of Imported Goods Regulations](#) provides that casual goods acquired in a free trade territory are exempt from the proof of origin requirements outlined in this memorandum, where the casual goods are entitled to the benefit of a preferential tariff treatment pursuant to the appropriate regulations on rules of origin for casual goods. The origin of casual goods is based on the marking of the goods.

35. Casual goods may be goods accompanying an importer or traveller arriving in Canada, or they may be parcels addressed to individual recipients in Canada, provided they meet the definition of casual goods set out in regulations. Such goods must not be intended for sale or for any industrial, occupational, commercial, institutional, or other like use. Further information respecting the entitlement of casual goods to the preferential tariff treatments under a free trade agreement, can be found in [Memorandum D11-4-13, Rules of Origin for Casual Goods Under Free Trade Agreements](#).

### Low Value Commercial Goods

36. Sections 6, 10 and 12 of the [Proof of Origin of Imported Goods Regulations](#) provide for an exemption from the certificate of origin requirements for commercial importations of goods valued at less than CAN \$2,500 for NAFTA and less than CAN \$1,600 for CCFTA, CCRFTA, CPFTA, CCOFTA, CIFTA, CEFTA, CJFTA and CPAFTA. In lieu of a certificate of origin, the importer must have in his possession, at the time of accounting, a Statement of Origin, completed by the exporter. This Statement must be provided to the CBSA upon request. The Statement of Origin under NAFTA is contained in [Appendix E](#) and the Statement of Origin under CCRFTA is contained in [Appendix F](#). For CCFTA, CIFTA, CPFTA, CCOFTA, CEFTA, CJFTA and CPAFTA, the Statement of Origin must be completed by the exporter and indicate that the good is an originating good.

### Validity Period

37. A certificate of origin completed and signed by an exporter will be accepted as proof of origin for four years after the date on which it is signed, for

- (a) a single importation of goods, or
- (b) multiple importations of identical goods within a 12-month period (i.e. blanket certificate).

### Claiming Preferential Tariff Treatment Under a Free Trade Agreement

38. When an importer completes and signs the customs accounting document ([Canada Customs Coding Form \(Form B3-3\)](#)), wherein a claim for preferential tariff treatment under a free trade agreement is made, the importer must have the relevant Certificate of Origin, completed and signed by the exporter, in his possession. This Certificate of Origin must be provided to the CBSA upon request. If the importer does not have the Certificate of Origin in his possession at the time of accounting, another appropriate tariff, usually the Most-Favoured-Nation Tariff is to be claimed. If a Certificate of Origin has been completed in a language other than English or French, the importer may be requested to have it translated into either of those languages.

39. To claim a preferential tariff treatment under a free trade agreement, the importer must indicate the appropriate tariff treatment code in Field 14 of the [Canada Customs Coding Form \(Form B3-3\)](#). The preferential tariff treatments under NAFTA are the United States Tariff (UST)-code 10, the Mexico Tariff (MT)-code 11 and the Mexico-United States Tariff (MUST)-code 12. The preferential tariff treatment under CIFTA is the Canada-Israel Agreement Tariff (CIAT)-code 13, the preferential tariff treatment under CCFTA is the Chile Tariff (CT)-code 14, the preferential tariff treatment under CCRFTA is the Costa Rica Tariff (CRT)-code 21, the preferential tariff treatment under CPFTA is the Peru Tariff (PT)-code 25, the preferential tariff treatment under CCOFTA is the

Colombia Tariff (COLT)-code 26, the preferential tariff treatment under CJFTA is the Jordan Tariff (JT)-code 27 and the preferential tariff treatment under CPAFTA is the Panama Tariff (PAT)-code 28. CEFTA contains three separate preferential tariff treatments namely the Iceland Tariff (IT)-code 22, the Norway Tariff (NT)-code 23 and the Switzerland-Liechtenstein Tariff (SLT)-code 24.

40. For further instructions concerning the [Canada Customs Coding Form \(Form B3-3\)](#), refer to [Memorandum D17-1-10, Coding of Customs Accounting Documents](#).

### **Tariff Preference Levels**

41. For certain non-originating textile goods being imported under a Tariff Preference Level (TPL) please refer to [Memorandum D11-4-22, Tariff Preference Levels](#). Note that TPL's only apply to goods imported from the United States, Mexico, Chile or Costa Rica.

### **Refunds**

42. Paragraph 13(b) of the [Proof of Origin of Imported Goods Regulations](#) allows that where an imported good qualifies as an originating good, but no claim for preferential treatment was made at the time of accounting, the importer may, after the goods were accounted for under subsections 32(1), (3), or (5) of [the Act](#), apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment. For further information concerning refunds, please consult [Memorandum D6-2-3, Refund of Duties](#).

### **Self-adjustments and Re-determinations**

43. Where an importer has reason to believe that a declaration of origin is incorrect, he has to make a correction to the declaration and pay any duties owing as a result of such a correction. For further information, refer to [Memorandum D11-6-6](#).

44. For information concerning importer requests for re-determination of origin of goods involving a free trade agreement, refer to [Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency](#).

### **Additional Information**

45. 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

### Chart 1 - Proof of Origin Requirements by Tariff Treatment

Requirements	Tariff Treatment
Commercial Invoice	GT, MFN, AUT and NZT
<i>Canada Customs Invoice</i>	GT, MFN, AUT and NZT
Form A – Certificate of Origin	<a href="#">Appendix B</a> , GPT, LDCT, CCCT
Exporter's Statement of Origin	<a href="#">Appendix C</a> , GPT, LDCT, CCCT
NAFTA Certificate of Origin	UST, MT or MUST (NAFTA)
CIFTA Certificate of Origin	CIAT
<i>Declaration of Minor Processing in the United States (CIFTA)</i> <sup>(1)</sup>	CIAT
CCFTA Certificate of Origin	CT
CCRFTA Certificate of Origin	CRT
CPFTA Certificate of Origin	PT
CCOFTA Certificate of Origin	COLT
CEFTA Origin Declaration <sup>(2)</sup>	<a href="#">Appendix D</a> , IT, NT, SLT
CJFTA Certificate of Origin	JT
CPAFTA Certificate of Origin	PAT
NAFTA Statement of Origin for Commercial Shipments of Less than Cdn \$2,500 <sup>(3)</sup>	<a href="#">Appendix E</a> , UST, MT or MUST (NAFTA)
CCRFTA Statement of Origin for Commercial Shipments of Less than Cdn \$1,600 <sup>(3)</sup>	<a href="#">Appendix F</a> , CRT
<i>Certificate of Origin - Textile and Apparel Goods Originating in a Least Developed Country</i>	LDCT
Any other documentation indicating the country of origin of the goods	GT, MFN, AUT and NZT

<sup>(1)</sup> Where CIFTA originating goods are "minor processed" in the United States, the *Declaration of Minor Processing in the United States (CIFTA)* form must be presented in addition to the CIFTA-Certificate of Origin.

<sup>(2)</sup> The CEFTA Certificate of Origin is the document which contains the Origin Declaration statement contained in [Appendix D](#).

<sup>(3)</sup> For purposes of CCFTA, CIFTA, CPFTA, CCOFTA, CEFTA, CJFTA and CPAFTA the wording of the Statement of Origin was not negotiated as was done for NAFTA and CCRFTA (Appendices [E](#) and [F](#)).

## Appendix B

### Form A – Certificate of Origin

Reference No.

#### Generalized System of Preferences Certificate of Origin (Combined declaration and certificate)

Issued In (country)

- 1. Goods consigned from (exporter's business name, address, country)
- 2. Goods consigned to (consignee's name, address, country)
- 3. Means of transport and route (as far as known)
- 4. For official use
- 5. Item number
- 6. Marks and numbers packages
- 7. Number and kind of packages: description of goods
- 8. Origin criterion (see the instructions that follow.)
- 9. Gross weight or other quantity
- 10. Number date of invoices
- 11. Certification
  - It is hereby certified, on the basis of control carried out, that the declaration by exporter is correct
  - Place and date, signature and stamp of certifying authority
- 12. Declaration by the exporter
  - The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country)
  - Place and date, signature of authorized signatory

## Appendix C

### Schedule – Subsections 4(2) and (3) Exporter's Statement of Origin

I certify that the goods described in this invoice or in the attached invoice # were produced in the beneficiary country of country and that at least percentage per cent of the ex-factory price of the goods originates in the beneficiary country/countries of country.

Name and title:

Corporation name and address:

Telephone and fax numbers:

Signature:

Date:



## Appendix D

### CEFTA Origin Declaration

The exporter of the products covered by this document [customs authorization No.] <sup>(1)</sup> declares that, except where otherwise clearly indicated, these products are of Canada/EFTA preferential origin <sup>(2)</sup>.

Place and date <sup>(3)</sup>

Signature and printed name of the exporter <sup>(4)</sup>

<sup>(1)</sup> 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.

<sup>(2)</sup> "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.

<sup>(3)</sup> 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.

<sup>(4)</sup> Articles 16 and 17 of Annex C provide certain exceptions to the requirement of the exporter's signature.

## Appendix E

### 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 of the certified goods
- 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 F

### **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

<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> <a href="#"><i>Proof of Origin of Imported Goods Regulations</i></a> <a href="#"><i>General Preferential Tariff and Least Developed Country</i></a> <a href="#"><i>Tariff Rules of Origin Regulations</i></a>
<b>Other References</b>	<a href="#">D6-2-3</a> , <a href="#">D11-4-3</a> , <a href="#">D11-4-4</a> , <a href="#">D11-4-5</a> , <a href="#">D11-4-6</a> , <a href="#">D11-4-13</a> , <a href="#">D11-4-14</a> , <a href="#">D11-4-22</a> , <a href="#">D11-4-27</a> , <a href="#">D11-6-6</a> , <a href="#">D11-6-7</a> , <a href="#">D17-1-10</a> , <a href="#">D17-1-21</a> , <a href="#">D22-1-1</a>  <a href="#">Canada Customs Invoice</a> , <a href="#">B232</a> , <a href="#">B239</a> , <a href="#">B240</a> , <a href="#">B246</a> , <a href="#">B3-3</a> , <a href="#">BSF267</a> , <a href="#">BSF303</a> , <a href="#">BSF459</a> , <a href="#">BSF631</a> , <a href="#">E669</a>
<b>Superseded Memorandum D</b>	D11-4-2 dated January 13, 2016