



Memorandum D11-4-14

Ottawa, June 29, 2022

Certification of Origin Under Free Trade Agreements

In Brief

1. This memorandum has been revised to limit the scope of this document to the certification requirements respecting the exportation of commercial goods under a free trade agreement to which Canada is a Party. The Canada Border Services Agency's policy with respect to the certification of origin in electronic format has been removed from this document and instead, will be captured in a revision to Memorandum D11-4-2, Proof of Origin of Imported Goods.

2. This memorandum is part of an overall revision of the D Memoranda series to reflect the implementation of the following trade agreements:

[Canada-Korea Free Trade Agreement \(CKFTA\)](#)

[Canada-European Union Comprehensive Economic and Trade Agreement \(CETA\)](#)

[Canada-Ukraine Free Trade Agreement \(CUFTA\)](#)

[Comprehensive and Progressive Agreement for Trans-Pacific Partnership \(CPTPP\)](#)

[Canada-United States-Mexico Agreement \(CUSMA\)](#)

[Canada -United Kingdom Trade Continuity Agreement \(Canada-UK TCA\)](#)

The "Guidelines and General Information" contained herein provide policy and procedural information related to the administration of these free trade agreements.

3. Please note that the amendments to the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations* to support the implementation of the above FTAs, were announced via Customs Notices. The existing *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*, currently on the Justice Canada website, will reflect these amendments when published in Part II of the Canada Gazette. The effective date of the regulatory amendments and new regulations will be made retroactive to the date of coming into force of the FTA in accordance with paragraph 167.1(b) of the *Customs Act* and are as outlined in the relevant Customs Notices listed below:

[Customs Notice 14-033](#), Proposed Regulatory Amendments and Proposed New Regulations Related to the Implementation of the Canada-Korea Free Trade Agreement

[Customs Notice 17-29](#), Proposed Regulatory Amendments and Proposed New Regulations Related to the Implementation of the Canada-European Union Comprehensive Economic and Trade Agreement (CETA)

[Customs Notice 17-25](#), Proposed Regulatory Amendments and Proposed New Regulations Related to the Implementation of the Canada-Ukraine Free Trade Agreement (CUFTA)

[Customs Notice 18-27](#), Regulatory Amendments and New Regulations Related to the Implementation of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP)

[Customs Notice 20-22](#), The Canada-United States-Mexico Agreement's (CUSMA) Regulatory Amendments and New Regulations Made Pursuant to the Customs Act

[Customs Notice 21-08](#), Proposed Regulatory Amendments and Proposed New Regulations Related to the Implementation of the Canada - United Kingdom Trade Continuity Agreement

4. These regulations remain subject to future decision of the Governor in Council. This memorandum will be revised to provide the link to the specific regulations once the Governor in Council has passed the proposed regulatory amendments and new regulations.

5. Furthermore, this memorandum has been revised to reflect the regulatory changes effective July 1, 2020 to increase the Low Value Shipment (LVS) thresholds for all commercial importations to an estimated value for duty not exceeding CAD\$3,300, and to repeal the requirement for a written statement certifying that LVS goods are originating.

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](#)

[CUSMA Rules of Origin 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

“CETA” means the Canada-European Union Comprehensive Economic and 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

“CKFTA” means the Canada-Korea Free Trade Agreement

“CPAFTA” means Canada-Panama Free Trade Agreement

“CPFTA” means the Canada-Peru Free Trade Agreement

“CPTPP” means the Comprehensive and Progressive Trans-Pacific Partnership

“CUFTA” means the Canada-Ukraine Free Trade Agreement

“Canada-UK TCA” means the Canada-United Kingdom Trade Continuity Agreement

“CUSMA” means the Canada-United States-Mexico 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 article 16 of Annex C of CEFTA, articles 401 and 404 of CCOFTA, to articles 5-1 and 5-4 of CJFTA, to articles 4.02 and 4.05 of CPAFTA, to articles 5.2 and 5.5 of CHFTA, to articles 4.1 and 4.4 of CKFTA, to articles 18 and 19 of the CETA Protocol on Rules of Origin and Origin Procedures, to articles 3.15 and 3.16 of CUFTA, to articles 3.20, 3.21 and 3.25 of CPTPP, to articles 5.2, 5.3 and 5.6 of CUSMA, and to articles 18 and 19 of the CETA Protocol on Rules of Origin and Origin Procedures, as incorporated by reference in the Canada-UK TCA.

What is a Certificate of Origin?

3. A Certificate of Origin is the importer, exporter or producer's attestation, as the case may be, 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 their possession in order to claim the preferential tariff treatment afforded under the agreement. Information concerning the rules of origin for each free trade agreement (FTA) is contained in the Memoranda D11-5 series.

Who can Complete a Certificate of Origin?

4. For the purpose of certifying that a good exported to a free trade partner qualifies as an originating good under NAFTA, CIFTA, CCFTA, CCRFTA, CPFTA, CEFTA, CCOFTA, CJFTA, CPAFTA, CHFTA, CKFTA, CETA, CUFTA or Canada-UK TCA, an exporter must complete and sign the certificate of origin established under the relevant free trade agreement. For the purpose of certifying that a good exported to a free trade partner qualifies as an originating good under CPTPP or CUSMA, the certification of origin established under the relevant free trade agreement must be completed and signed by either the importer, the exporter, or the producer of the good. 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 the certificate.

5. If a third party has completed and signed the certificate on behalf of the exporter, producer or importer, 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.

When is a Certificate of Origin Required?

6. Aside from the exceptions listed in the "When is a Certificate of Origin Not Required?" section below, 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

7. The Low Value Shipment (LVS) threshold for all commercial goods imported on or after July 1, 2020 has been increased to an estimated value for duty not exceeding CAD\$3,300.

8. As such, for all commercial goods with an estimated value for duty not exceeding CAD\$3,300, and for which the benefit of preferential tariff treatment is claimed **under any of Canada's free trade agreements currently in force**, a certificate of origin is not required.

9. In addition, effective July 1, 2020, in order to be exempt from the requirements of subsection 35.1(1) of the *Customs Act*, a written statement certifying that the goods qualify as originating goods is no longer required for commercial goods with an estimated value for duty not exceeding CAD\$3,300, and for which the benefit of preferential tariff treatment is claimed under any of Canada's free trade agreements currently in force.

10. However, the importer of the goods must still maintain records (e.g. commercial invoice, B3-3 Canada Customs Coding Form, etc.) to substantiate that the goods satisfy the rules of origin of the applicable free trade

agreement. Low value commercial goods may still be subject to a verification of origin by the CBSA, under which records would have to be provided for review upon CBSA request.

11. If it is found that a shipment is part of a series of exportations which, combined, would increase the total value above the CAD\$3,300 LVS threshold, the CBSA may request that the importer obtain a certificate of origin. For further information regarding low value commercial goods, refer to Customs Notice 20-15, Increase to the Low Value Shipment (LVS) Threshold and Simplification to the Proof of Origin Requirements for Goods Imported into Canada.

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, North American Free Trade Agreement – Certificate of Origin.

Note: The NAFTA Certificate of Origin is only valid for eligible goods released before July 1, 2020, and for which the preferential tariff treatment under NAFTA was claimed.

(b) CIFTA is Form B239, Free Trade Agreement – Certificate of Origin.

(c) CCFTA is Form B240, Canada-Chile Free Trade Agreement – Certificate of Origin.

(d) CCRFTA is Form B246, Certificate of Origin - Canada-Costa Rica Free Trade Agreement.

(e) CPFTA is Form BSF267, Certificate of Origin – Canada-Peru Free Trade Agreement.

(f) CCOFTA is Form BSF459, Certificate of Origin – Canada-Colombia Free Trade Agreement.

(g) CJFTA is Form BSF303, Canada-Jordan Free Trade Agreement – Certificate of Origin.

(h) CPAFTA is Form BSF631, Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Panama.

(i) CHFTA is Form BSF747, Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Honduras.

(j) CKFTA is Form BSF760, Certificate of Origin – Canada-Korea Free Trade Agreement

Note: A link to each form listed above can be found in the “References” section at the end of this memorandum.

Certificates of Origin (Origin Declarations) for CEFTA, CUFTA, CETA and Canada-UK TCA

14. For the purpose of exporting goods under CEFTA, CUFTA, CETA and Canada-UK TCA, the Certificate of Origin is an invoice or any commercial document (supporting document that describes the originating product in sufficient detail to enable its identification) which contains the relevant Origin Declaration statement. The Certificate of Origin for:

a) CEFTA is the CEFTA Origin Declaration, as set out in Appendix II of Annex C - Rules of Origin and Administrative Co-Operation of CEFTA, and contained in Appendix A of this memorandum;

b) CUFTA is the CUFTA Origin Declaration, as set out in Annex 3-B of Chapter 3 of CUFTA, and contained in Appendix B of this memorandum;

c) CETA is the CETA Origin Declaration, as set out in Annex 2 of the CETA Protocol on Rules of Origin and Origin Procedures, and contained in Appendix C of this memorandum; and

- d) Canada-UK TCA is the Canada-UK TCA Origin Declaration, as set out in Annex 2 of the CETA Protocol on Rules of Origin and Origin Procedures and incorporated by reference in the Canada-UK TCA. The Canada-UK TCA Origin Declaration is contained in Appendix E of this memorandum.

Certificates of Origin (Certifications of Origin) for CPTPP and CUSMA

15. For the purposes of exporting goods under CPTPP and CUSMA, the certification of origin consists respectively of a set of minimum data requirements or minimum data elements which may be placed on an invoice or any other document and does not need to follow a prescribed format. The minimum data requirements for CPTPP are set out in Annex 3-B of Chapter 3 of CPTPP, and the minimum data elements for CUSMA are set out in Annex 5-A of Chapter 5 of CUSMA. The minimum data requirements or minimum data elements for these certifications of origin can be found in Appendices E and F of this memorandum.

Note: Pursuant to article 3.28 of Chapter 3 of CPTPP and article 5.2 of Chapter 5 of CUSMA, if the invoice for the goods is issued in a non-Party, the certification of origin must be separate from the invoice.

An example of a valid CUSMA certification of origin may be found on the CBSA's "Certifying the origin of goods under CUSMA" webpage. A link for the latter can be found in the "References" section at the end of this memorandum.

Blanket Certificate of Origin

16. 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.

Completing the Certificate of Origin where the Exporter is Not the Producer of the goods

17. Under CCFTA, CCOFTA, CCRFTA, CEFTA, CETA, CHFTA, CIFTA, CJFTA, CKFTA, CPAFTA, CPFTA, CUFTA, Canada-UK TCA and NAFTA, the exporter of the good is responsible for completing the required proof of origin of the specific free trade agreement, i.e. the Certificate of Origin or Declaration of Origin. The exporter completes and signs the proof of origin by certifying that the good being exported qualifies as originating under the rules of origin of the specific free trade agreement.

18. Under CCFTA, CCOFTA, CCRFTA, CHFTA, CIFTA*, CJFTA, CKFTA, CPAFTA, CPFTA, and NAFTA, where the exporter is not the producer of the good, the exporter may 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. (*This excludes CIFTA. Such information must be retained on file for verification purposes.)

Note: A NAFTA Certificate of Origin completed by the exporter will only be valid for eligible goods released before July 1, 2020, and for which the preferential tariff treatment under NAFTA was claimed.

19. Under CEFTA, CUFTA CETA and Canada-UK TCA, the exporter that completes the declaration of origin may rely on written statements from the producer or supplier that the good qualifies as an originating good.

Completing the Certification of Origin under CPTPP and CUSMA

20. Under CPTPP, the certification of origin may be completed by either the producer, exporter or importer of the good.

21. Where the producer certifies the origin of the good, they must complete and sign the certification of origin on the basis of the producer having information that the good is originating.

22. Where the exporter, who is not the producer of the good, completes the certification of origin, the exporter must complete and sign the certification of origin on the basis of one of the following criteria:

- (a) the exporter having information that the good is originating, or
- (b) reasonable reliance on the producer's information that the good is originating.

23. Where the importer completes the certification of origin, the importer must complete and sign the certification of origin on the basis of one of the following criteria:

- (a) the importer having documentation that the good is originating, or
- (b) reasonable reliance on supporting documentation provide by the exporter or producer that the good is originating.

24. Under CUSMA, the certification of origin may be completed by either the producer, exporter or importer of the good.

25. Where the producer certifies the origin of the good, they must complete and sign the certification of origin on the basis of the producer having information, including documents, that demonstrate that the good is originating.

26. Where the exporter, who is not the producer of the good, completes the certification of origin, the exporter must complete and sign the certification of origin on the basis of one of the following criteria:

- (a) the exporter having information, including documents, that demonstrate that the good is originating, or
- (b) reasonable reliance on the producer's written representation, such as in a certification of origin, that the good is originating.

27. Where the importer completes the certification of origin, the importer must complete and sign the certification of origin on the basis of the importer having information, including documents, that demonstrate that the goods is originating.

Language for Completing the Certificate of Origin

28. Importers, exporters or producers in Canada, as applicable under the relevant free trade agreement, can complete the certificate in either French or English, the official languages of Canada, or the official languages of the Party into whose territory the goods are exported, which are listed below:

- (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
- (e) Korea: English or Korean
- (f) Ukraine: Ukrainian
- (g) European Union: Any one of the languages provided for in Annex 2 of the CETA Protocol on Rules of Origin and Origin Procedures
- (h) United Kingdom, including the Channel Islands, Gibraltar and the Isle of Man: English

29. For purposes of CEFTA, the Origin Declaration statement for goods exported to Iceland, Norway, Switzerland or Liechtenstein must be provided in English or French only.

30. For purposes of CPTPP, the certification of origin for goods exported to another Party may be submitted in English.

Certificate of Origin Validity Period

31. A certificate of origin is valid for four years from the date of signature on the certificate.

Record Keeping Requirements

32. Exporters, producers, or importers in Canada that certify that a good is originating under a free trade agreement must retain the certificate of origin and all other relevant documents related to the certification of the good for six years. For more information, refer to Memorandum D20-1-5, Maintenance of Records and Books in Canada by Exporters and Producers, and Memorandum D17-1-21, Maintenance of Records in Canada by Importers.

Corrections to a Certificate of Origin

33. 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

34. 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 advising that the goods under review do not originate, the person who certified the origin of the good shall at that time notify all persons to whom a certificate was issued that the goods do not originate.

Tariff Preference Levels

35. 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, CCRFTA, CHFTA and CUSMA only. Further information concerning TPLs can be found in Memorandum D11-4-22, Tariff Preference Levels.

Importations

36. 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

37. For more information, call the CBSA Border Information Service (BIS):

For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

Appendix A

CEFTA – Origin Declaration

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 origin ⁽²⁾.

.....⁽³⁾
Place and date

.....⁽⁴⁾
Signature and printed name of the exporter

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 “product specific rules” or “tariff change rules.”

3. Blanket certification is the 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 exceeding 12 months as set out in Paragraph 3 of Article 16 of Annex C of 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 (CBSA) 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

CUFTA – Origin Declaration

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from _____ to _____)¹

The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of ...² preferential origin.

.....³
(Place and date)

.....⁴
(Signature and printed name of the exporter)

-
- 1 If the legislation of the Party of import provides for an origin declaration to apply to multiple shipments of identical originating products in accordance with Article 3.16.5 of the Canada – Ukraine Free Trade Agreement, the exporter may indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated. If the Party of import does not provide for the application of Article 3.16.5, or a period of time is not applicable, the field must be left blank.
 - 2 “Canada/Ukraine” means products qualifying as originating under the rules of origin of the Canada-Ukraine Free Trade Agreement.
 - 3 These indications may be omitted if the information is contained on the document itself.
 - 4 Article 3.16.3 of the Canada – Ukraine Free Trade Agreement provides an exception to the requirement of the exporter’s signature. Where the exporter is not required to sign, the exception of signature also implies the exemption of the name of the signatory.

General Guidelines

- 1. The CUFTA 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 Ukraine and is acceptable for use in these countries.
- 2. All references to the Rules of Annex 3-A of CUFTA are to be interpreted as meaning the rules set out in Memorandum D11-5-14, Canada-Ukraine Free Trade Agreement (CUFTA) Rules of Origin. The rules are often referred to as the “product specific rules or tariff change rules.”
- 3. Blanket certification is the 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 exceeding 12 months as set out in Paragraph 5 of Article 3.16 of the CUFTA.
- 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 CBSA 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 C

CETA – Origin Declaration

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from _____ to _____ (1))

The exporter of the products covered by this document (customs authorisation No ...(2)) declares that, except where otherwise clearly indicated, these products are of ...(3) preferential origin.

.....(4)

(Place and date)

.....(5)

(Signature and printed name of the exporter)

(1) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5, indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated. Where a period of time is not applicable, the field can be left blank.

(2) For EU exporters: When the origin declaration is completed by an approved or registered exporter the exporter's customs authorisation or registration number must be included. A customs authorisation number is required only if the exporter is an approved exporter. When the origin declaration is not completed by an approved or registered exporter, the words in brackets must be omitted or the space left blank.

For Canadian exporters: The exporter's Business Number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.

(3) "Canada/EU" means products qualifying as originating under the rules of origin of the Canada-European Union Comprehensive Economic and Trade Agreement. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate the symbol "CM".

(4) These indications may be omitted if the information is contained on the document itself.

(5) Article 19.3 provides an exception to the requirement of the exporter's signature. Where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

General Guidelines

1. The CETA Certificate of Origin is the document that includes the Origin Declaration statement. The Origin Declaration statement may be provided on an invoice or any other supporting document that describes the originating product in sufficient detail to enable its identification. The statement is uniform between Canada and the following countries of the European Union (EU): Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovak Republic, Slovenia, Spain, and Sweden. The Origin Declaration statement is acceptable for use in Canada and all aforementioned EU countries.

2. All references to the Rules of Annex 5 and Annex 5-A of the CETA Protocol on Rules of Origin and Origin Procedures are to be interpreted as meaning the rules set out in Memorandum D11-5-15, Canada–European Union Comprehensive Economic and Trade Agreement (CETA) Rules of Origin. The rules are often referred to as the “product specific rules or tariff change rules.”
3. Blanket certification is the 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 exceeding 12 months as set out in Paragraph 5 of Article 19 of the CETA Protocol on rules of origin and origin procedures.
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 CBSA 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 D

Canada-UK TCA – Origin Declaration

The origin declaration, the text of which is given below, must be completed in accordance with the footnotes. However, the footnotes do not have to be reproduced.

(Period: from _____ to _____(1))

The exporter of the products covered by this document (customs authorisation No ...(2)) declares that, except where otherwise clearly indicated, these products are of ...(3) preferential origin.

.....(4)
(Place and date)

.....(5)
(Signature and printed name of the exporter)

(1) When the origin declaration is completed for multiple shipments of identical originating products within the meaning of Article 19.5, indicate the period of time for which the origin declaration will apply. The period of time must not exceed 12 months. All importations of the product must occur within the period indicated. Where a period of time is not applicable, the field can be left blank.

(2) **For UK exporters:** When the origin declaration is completed by an approved or registered exporter the exporter's customs authorisation or registration number must be included. A customs authorisation number is required only if the exporter is an approved exporter. When the origin declaration is not completed by an approved or registered exporter, the words in brackets must be omitted or the space left blank.

For Canadian exporters: The exporter's Business Number assigned by the Government of Canada must be included. Where the exporter has not been assigned a business number, the field may be left blank.

(3) "Canada/UK" means products qualifying as originating under the rules of origin of the Canada-United Kingdom Trade Continuity Agreement.

(4) These indications may be omitted if the information is contained on the document itself.

(5) Article 19.3 provides an exception to the requirement of the exporter's signature. Where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

General Guidelines

1. The Canada-UK TCA Certificate of Origin is the document that includes the Origin Declaration statement. The Origin Declaration statement may be provided on an invoice or any other supporting document that describes the originating product in sufficient detail to enable its identification. The statement is uniform between Canada and the United Kingdom, including the Channel Islands, Gibraltar and the Isle of Man and is acceptable for use in these countries.

2. All references to the Rules of Annex 5 and Annex 5-A of the CETA Protocol on Rules of Origin and Origin Procedures as incorporated by reference in the Canada-UK TCA are to be interpreted as meaning the rules set out

in Memorandum D11-5-18, Canada-United Kingdom Trade Continuity Agreement (CUKTCA) Rules of Origin. The rules are often referred to as the “product specific rules or tariff change rules.”

3. Blanket certification is the 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 exceeding 12 months as set out in Paragraph 5 of Article 19 of the CETA Protocol on Rules of Origin and Origin Procedures, as incorporated by reference in the Canada-UK TCA .

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 CBSA 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 E

CPTPP – Minimum Data Requirements

A certification of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Importer, Exporter or Producer Certification of Origin

Indicate whether the certifier is the exporter, producer or importer in accordance with Article 3.20 (Claims for Preferential Treatment).

2. Certifier

Provide the certifier's name, address (including country), telephone number and e-mail address.

3. Exporter

Provide the exporter's name, address (including country), e-mail address and telephone number if different from the certifier. This information is not required if the producer is completing the certification of origin and does not know the identity of the exporter. The address of the exporter shall be the place of export of the good in a TPP country.

4. Producer

Provide the producer's name, address (including country), e-mail address and telephone number, if different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer shall be the place of production of the good in a TPP country.

5. Importer

Provide, if known, the importer's name, address, e-mail address and telephone number. The address of the importer shall be in a TPP country.

6. Description and HS Tariff Classification of the Good

- (a) Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the certification; and
- (b) If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criterion

Specify the rule of origin under which the good qualifies.

8. Blanket Period

Include the period if the certification covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 3.20.4 (Claims for Preferential Treatment).

9. Authorised Signature and Date

The certification must be signed and dated by the certifier and accompanied by the following statement:

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and

present upon request or to make available during a verification visit, documentation necessary to support this certification.

General Guidelines

1. The Certification of Origin has no prescribed format, and instead consists of a set of minimum data requirements, as replicated above from Annex 3-B (Minimum Data Requirements) of CPTPP. The minimum data requirements are uniform between Canada and Australia, Japan, Mexico, New Zealand, Singapore, and Vietnam (which have ratified the CPTPP). The requirements are acceptable for use in Canada and the other aforementioned countries.
2. All references to the Rules of Annex 3-D of Chapter 3 of CPTPP are to be interpreted as meaning the rules set out in Memorandum D11-5-16, Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) Rules of Origin. The rules are often referred to as the “product specific rules or tariff change rules.”
3. Blanket certification is the process of certifying multiple shipments of identical goods using one origin certification. The period for which a blanket certification may apply is a period not exceeding 12 months as set out in Paragraph 4(b) of Article 3.20 of Chapter 3 of CPTPP.
4. It is the certifier’s responsibility to ensure that the description of goods covered by the certification of origin covers only those goods that qualify under the rules of origin. The description must be sufficiently detailed to enable CBSA officers to relate the goods 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.
5. With regards to data requirement 7, “Origin Criterion”, the certifier may choose how to provide the rule of origin or origin criterion under which the goods are considered originating. The following are examples of how the origin criterion may be stated:
 - (a) Article 3.2 (Originating Goods) of CPTPP, including Article 3.2(a), Article 3.2(b), or Article 3.2(c); or
 - (b) duplicating the product-specific rule of origin.

Appendix F

CUSMA – Minimum Data Elements

A certification of origin that is the basis for a claim for preferential tariff treatment under this Agreement shall include the following elements:

1. Importer, Exporter, or Producer Certification of Origin

Indicate whether the certifier is the exporter, producer, or importer in accordance with Article 5.2 (Claims for Preferential Tariff Treatment).

2. Certifier

Provide the certifier's name, title, address (including country), telephone number, and email address.

3. Exporter

Provide the exporter's name, address (including country), e-mail address, and telephone number if different from the certifier. This information is not required if the producer is completing the certification of origin and does not know the identity of the exporter. The address of the exporter shall be the place of export of the good in a Party's territory.

4. Producer

Provide the producer's name, address (including country), e-mail address, and telephone number, if different from the certifier or exporter or, if there are multiple producers, state "Various" or provide a list of producers. A person that wishes for this information to remain confidential may state "Available upon request by the importing authorities". The address of a producer shall be the place of production of the good in a Party's territory.

5. Importer

Provide, if known, the importer's name, address, e-mail address, and telephone number. The address of the importer shall be in a Party's territory.

6. Description and HS Tariff Classification of the Good

(a) Provide a description of the good and the HS tariff classification of the good to the 6-digit level. The description should be sufficient to relate it to the good covered by the certification; and

(b) If the certification of origin covers a single shipment of a good, indicate, if known, the invoice number related to the exportation.

7. Origin Criteria

Specify the origin criteria under which the good qualifies, as set out in Article 4.2 (Originating Goods).

8. Blanket Period

Include the period if the certification covers multiple shipments of identical goods for a specified period of up to 12 months as set out in Article 5.2 (Claims for Preferential Tariff Treatment).

9. Authorized Signature and Date

The certification must be signed and dated by the certifier and accompanied by the following statement:

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

General Guidelines

1. The CUSMA Certificate of Origin may be provided on an invoice or any other document. It has no prescribed format, and instead consists of a set of minimum data elements, as replicated above from Annex 5-A (Minimum Data Elements) of CUSMA, and describes the originating good in sufficient detail to enable its identification. The minimum data elements are uniform between Canada, the United States, and Mexico, and are acceptable for use in all three countries
2. All references to the Rules of Annex 4-B of Chapter 4 of CUSMA are to be interpreted as meaning the rules set out in Memorandum D11-5-17, Canada-United States-Mexico Agreement (CUSMA) Rules of Origin. The rules are often referred to as the “product specific rules or tariff change rules.”
3. Blanket certification is the 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 exceeding 12 months as set out in Paragraph 5(b) of Article 5.3 of Chapter 5 of CUSMA.
4. It is the certifier’s responsibility to ensure that the description of goods covered by the certification of origin covers only those goods that qualify under the rules of origin. The description must be sufficiently detailed to enable CBSA officers to relate the goods 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.
5. With regards to data element 7, “Origin Criterion”, the certifier may choose how to explain the rule of origin or origin criterion under which the goods are considered originating. The following are examples of how the origin criterion may be stated:
 - a. Article 4.2 (Originating Goods) of the CUSMA, including Article 4.2(a), Article 4.2(b), Article 4.2(c), or Article 4.2(d); or
 - b. Duplicating the product specific rule of origin for the good.
6. Where a certification of origin is completed based on Section 3(7) and Schedule 2 of the *CUSMA Rules of Origin Regulations* (previously “Criteria E” under the NAFTA), the certifier shall indicate “Schedule 2 of the CUSMA Rules of Origin Regulations” within the certification of origin. The goods listed in Section 3(7) and Schedule 2 of the *CUSMA Rules of Origin Regulations* are duty free under the Most-Favoured-Nation (MFN) tariff treatment, upon importation into Canada.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<i>Customs Act</i> <i>Certification of Origin of Goods Exported to a Free Trade Partner Regulations</i> <i>CUSMA Rules of Origin Regulations</i>
Other References	Canada-Chile Free Trade Agreement (CCFTA) Canada-Colombia Free Trade Agreement (CCOFTA) Canada-Costa Rica Free Trade Agreement (CCRFTA) Canada-European Free Trade Association Free Trade Agreement (CEFTA) Canada-European Union Comprehensive Economic and Trade Agreement (CETA) Canada-Honduras Free Trade Agreement (CHFTA) Canada-Israel Free Trade Agreement (CIFTA) Canada-Jordan Free Trade Agreement (CJFTA) Canada-Korea Free Trade Agreement (CKFTA) Canada-Panama Free Trade Agreement (CPAFTA) Canada-Peru Free Trade Agreement (CPFTA) Comprehensive and Progressive Trans-Pacific Partnership (CPTPP) Canada-Ukraine Free Trade Agreement (CUFTA) Canada-United Kingdom Trade Continuity Agreement (Canada-UK TCA) Canada-United States-Mexico Free Trade Agreement (CUSMA) North America Free Trade Agreement (NAFTA) CUSMA Certifying the origin of goods (CBSA webpage) CN 14-033 , CN 17-29 , CN 17-25 , CN 18-27 , CN 20-22 , CN 21-08 , CN 20-15 D11-4-2 , D11-4-13 , D11-4-22 , D11-4-37 , D11-5-7 , D11-5-14 , D11-5-15 , D11-5-16 , D11-5-17 , D11-5-18 , D17-1-1 , D17-1-21 , D20-1-5 Form B232, North American Free Trade Agreement Certificate of Origin

	<p><u>Form B239, Free Trade Agreement – Certificate of Origin (CIFTA only)</u></p> <p><u>Form B240, Canada-Chile Free Trade Agreement – Certificate of Origin</u></p> <p><u>Form B246, Certificate of Origin - Canada-Costa Rica Free Trade Agreement</u></p> <p><u>Form BSF267, Certificate of Origin – Canada-Peru Free Trade Agreement</u></p> <p><u>Form BSF459, Certificate of Origin – Canada-Colombia Free Trade Agreement</u></p> <p><u>Form BSF303, Canada-Jordan Free Trade Agreement Certificate of Origin</u></p> <p><u>Form BSF631, Certificate of Origin – Free Trade Agreement between Canada and the Republic of Panama</u></p> <p><u>Form BSF747, Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Honduras</u></p> <p><u>Form BSF760, Certificate of Origin: Canada-Korea Free Trade Agreements</u></p>
Superseded Memorandum D	D11-4-14 dated May 5, 2016