



# Memorandum D11-4-2

Ottawa, June 29, 2022

## Proof of Origin of Imported Goods

### In Brief

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

[Canada-Honduras Free Trade Agreement \(CHFTA\)](#)

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

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

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

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

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

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

2. 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 *Proof of Origin of Imported Goods Regulations* to support the implementation of the above FTAs were announced via Customs Notices. The existing *Proof of Origin of Imported Goods 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 14-023](#), Proposed Regulatory Amendments and Proposed New Regulations Related to the Implementation of the Canada-Honduras Free Trade Agreement

[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. This memorandum has also been revised to reflect the amended Canada-Israel Free Trade Agreement (CIFTA) that entered into force on September 1, 2019. The amended Agreement includes additional countries beyond that of the United States, where CIFTA-eligible goods may undergo minor processing prior to entering

Canada. *The Proof of Origin of Imported Goods Regulations*, and the Declaration of Minor Processing (Form E669) will be revised to reflect this expanded list of countries. Please consult [Customs Notice 19-18](#), Amendments to the Canada-Israel Free Trade Agreement (CIFTA) – Minor Processing Operations for additional information.

6. 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 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](#)

[CIFTA Tariff Preference 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. Pursuant to section 35.1 of the *Customs Act* (the Act), proof of origin must be furnished for all imported goods.

3. Proof of origin may be in the form of a commercial invoice, a Canada Customs Invoice, a Form A, a Certificate of Origin, an Exporter's Statement of Origin, an Origin Declaration, a certification of origin containing minimum

data elements or minimum data requirements, or any other documentation that indicates the country of origin of the goods.

4. 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 Appendix A of this memorandum.

## **RECORDS**

5. 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**

6. An importer making or assenting to make a false declaration in a statement made verbally or in writing to the Canada Border Services Agency (CBSA) 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 Act.

7. 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 proof of origin may contain incorrect information.

8. 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)**

9. 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)**

10. 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**

11. 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.

12. 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)**

13. For all originating goods from GPT beneficiary countries, a Form A – Certificate of Origin (Appendix B) or an 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.

14. 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)**

15. 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 an 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.

16. 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 (Form B255) 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.

17. Further information about importing under the LDCT can be found in Memorandum D11-4-4.

### **Commonwealth Caribbean Countries Tariff (CCCT)**

18. For all originating goods from CCCT beneficiary countries, Form A – Certificate of Origin (Appendix B) or an 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.

19. 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)**

20. 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.

21. 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**

22. 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.

### **What is a Certificate of Origin?**

23. Under a free trade agreement, the proof of origin is a Certificate of Origin. This Certificate of Origin is the importer, exporter or producer's attestation, as the case may be, that the good covered by that certificate meets the rules of origin for that free trade agreement, and therefore qualifies as originating under that 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.

### **Who can complete a Certificate of Origin?**

24. 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.

25. 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 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**

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

27. Acceptable formats for the submission of 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 they have 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 importer, exporter, or producer's signature. 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 any 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.

28. The decision rests with the importer claiming preferential tariff treatment on the basis of that certificate of origin to determine whether they are 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 the origin document and/or signature.

29. In addition, 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.

### **Proof of Origin**

30. The proof of origin under 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, 2021, and for which the preferential tariff treatment under NAFTA is claimed.

31. The proof of origin under CIFTA is Form B239, Free Trade Agreement – Certificate of Origin (CIFTA only).

32. When CIFTA originating goods, except for goods of HS Chapters 50-63, have entered into the territory of a non-Party as defined in section 1 of the *CIFTA Tariff Preference Regulations* 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, Form E669, Declaration of Minor Processing in the territory of a Non-Party (CIFTA) completed and signed by the exporter in the territory of a non-Party. For more information, refer to Customs Notice 19-18, Amendments to the Canada-Israel Free Trade Agreement (CIFTA)– Minor Processing Operations .

33. The proof of origin under CCFTA is Form B240, Canada-Chile Free Trade Agreement – Certificate of Origin.

34. The proof of origin under CCRFTA is Form B246, Certificate of Origin – Canada-Costa Rica Free Trade Agreement (Form B246).

35. For goods exported from Costa Rica and accounted for on or before August 7, 2019, and for which 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 for more information.

36. The proof of origin under CPFTA is Form BSF267, Certificate of Origin – Canada-Peru Free Trade Agreement.

37. The proof of origin under CCOFTA is Form BSF459, Certificate of Origin – Canada-Colombia Free Trade Agreement.

38. The proof of origin under CJFTA is Form BSF303, Canada-Jordan Free Trade Agreement Certificate of Origin.

39. The proof of origin under CPAFTA is Form BSF631, Certificate of Origin – Free Trade Agreement between Canada and the Republic of Panama.

40. The proof of origin under CHFTA is Form BSF747, Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Honduras.

41. The proof of origin under CKFTA is Form BSF760, Certificate of Origin: Canada-Korea Free Trade Agreements.

**Note: For ease of reference, the links to all forms referenced above can be found in the “References” section at the end of the document.**

42. For the purposes of CEFTA, CUFTA, CETA and Canada-UK TCA, the Certificate of Origin is an invoice or 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.

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 D of this memorandum.
- b. 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 E of this memorandum.
- c. CUFTA is the CUFTA Origin Declaration, as set out in Annex 3-B of Chapter 3 of CUFTA, and contained in Appendix F of this memorandum.
- 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 I of this memorandum.

43. For purposes of 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. See Appendix G of this memorandum for CPTPP, and Appendix H for CUSMA.

**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.

## **EXCEPTIONS TO THE REQUIREMENT FOR PROOF OF ORIGIN**

### **Casual Goods**

44. Sections 6, 9, 10 and 12.1 of the *Proof of Origin of Imported Goods Regulations* provide that casual goods (non-commercial 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.

45. 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**

46. The *Proof of Origin of Imported Goods Regulations* provide for an exemption from the certificate of origin requirements for Low Value Shipments (LVS), which are commercial importations of goods with a value for duty not exceeding CAD\$3,300. Subsections 6(4), 9.1(4), 10(4), and 12.1(4) of the *Proof of Origin of Imported Goods Regulations* will be amended to increase the LVS threshold to an estimated value for duty not exceeding CAD\$3,300.

47. As such, for all commercial goods imported on or after July 1, 2020 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 proof of origin is not required.

48. In addition, paragraphs 6(4)(b), 9.1(4)(b), 10(4)(b) and 12.1(4)(b) of the *Proof of Origin of Imported Goods Regulations* will be repealed. 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.

49. 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.

50. 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.

### **Validity Period**

51. A certificate of origin completed and signed by an importer, exporter or producer, as the case may be, 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**

52. When an importer completes and signs the customs accounting document (Form B3-3, Canada Customs Coding Form), 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, in their possession. This Certificate of Origin must be provided to the CBSA upon request. If the importer does not have the Certificate of Origin in their possession at the time of accounting, another appropriate tariff, usually the MFN 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 by the CBSA to have it translated into either of those languages.

53. 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 each FTA are as follows:

<b>Free Trade Agreement</b>	<b>Preferential tariff treatment(s)</b>	<b>Tariff treatment code(s)</b>
North America Free Trade Agreement (NAFTA)*  *The NAFTA preferential tariff treatments may only be claimed for eligible goods released before July 1, 2021.	United States Tariff (UST)	code 10
	Mexico Tariff (MT)	code 11
	Mexico-United States Tariff (MUST)	code 12
Canada-Israel Free Trade Agreement (CIFTA)	Canada-Israel Agreement Tariff (CIAT)	code 13
Canada-Chile Free Trade Agreement (CCFTA)	Chile Tariff (CT)	code 14
Canada-Costa Rica Free Trade Agreement (CCRFTA)	Costa Rica Tariff (CRT)	code 21
Canada-Peru Free Trade Agreement (CPFTA)	Peru Tariff (PT)	code 25
Canada-Colombia Free Trade Agreement (CCOFTA)	Colombia Tariff (COLT)	code 26
Canada-Jordan Free Trade Agreement (CJFTA)	Jordan Tariff (JT)	code 27
Canada-Panama Free Trade Agreement (CPAFTA)	Panama Tariff (PAT)	code 28
Canada-European Free Trade Association Free Trade Agreement (CEFTA)	Iceland Tariff (IT)	code 22
	Norway Tariff (NT)	code 23
	Switzerland-Liechtenstein Tariff (SLT)	code 24
Canada-Honduras Free Trade Agreement (CHFTA)	Honduras Tariff (HNT)	code 29
Canada-Korea Free Trade Agreement (CKFTA)	Korea Tariff (KRT)	code 30
Canada-European Union Comprehensive Economic and Trade Agreement (CETA)	European Union Tariff (CEUT)	code 31
Canada-Ukraine Free Trade Agreement (CUFTA)	Ukraine Tariff (UAT)	code 32
Comprehensive and Progressive Trans-Pacific Partnership (CPTPP)	Comprehensive and Progressive Trans-Pacific Partnership Tariff (CPTPT)	code 33



Canada-United States-Mexico Free Trade Agreement (CUSMA)	United States Tariff (UST)	code 10
	Mexico Tariff (MXT)	code 11
Canada-United Kingdom Trade Continuity Agreement (Canada-UK TCA)	United Kingdom Tariff (UKT)	code 34

54. 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

55. For certain non-originating yarns, fabrics, apparel and textile articles being imported under a Tariff Preference Level (TPL) please refer to Memorandum D11-4-22, Tariff Preference Levels. Note that TPLs only apply to goods imported from the United States, Mexico, Chile, Costa Rica or Honduras.

### Refunds

56. 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

57. Where an importer has reason to believe that a declaration of origin is incorrect, they have 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.

58. For information concerning 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

59. 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

### Proof of Origin Requirements by Tariff Treatment

Requirements	Tariff Treatment
Commercial Invoice	GT, MFN, AUT and NZT
Canada Customs Invoice	GT, MFN, AUT and NZT
Form A – Certificate of Origin (See Appendix B)	GPT, LDCT, CCCT
Exporter's Statement of Origin (See Appendix C)	GPT, LDCT, CCCT
NAFTA Certificate of Origin	UST, MT or MUST (NAFTA)
CIFTA Certificate of Origin	CIAT
Declaration of Minor Processing in the territory of a Non-Party (CIFTA) <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 (See Appendix D) <sup>(2)</sup>	IT, NT, SLT
CJFTA Certificate of Origin	JT
CPAFTA Certificate of Origin	PAT
CHFTA Certificate of Origin	HNT
CKFTA Certificate of Origin	KRT
CETA Origin Declaration (See Appendix E) <sup>(3)</sup>	CEUT
CUFTA Origin Declaration (See Appendix F) <sup>(4)</sup>	UAT
CPTPP Minimum Data Requirements (See Appendix G)	CPTPT
CUSMA Minimum Data Elements (See Appendix H)	UST or MXT
Canada-UK TCA Origin Declaration (See Appendix I) <sup>(5)</sup>	UKT
Certificate of Origin - Textile and Apparel Goods Originating in a Least Developed Country	LDCT
Any other documentation indicating the country of origin of the goods	GT, MFN, AUT and NZT

<sup>(1)</sup> Where CIFTA originating goods have undergone minor processing in the territory of a Non-Party as defined in section 1 of the *CIFTA Tariff Preference Regulations*, the Declaration of Minor Processing in the territory of a Non-Party (CIFTA) Form E669 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> The CETA Certificate of Origin is the document which contains the Origin Declaration statement contained in Appendix E.

<sup>(4)</sup> The CUFTA Certificate of Origin is the document which contains the Origin Declaration statement contained in Appendix F.

<sup>(5)</sup> The Canada-UK TCA Certificate of Origin is the document which contains the Origin Declaration statement contained in Appendix I.

## 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 of 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 and 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

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#### General Guidelines

1. For originating textile and apparel goods of HS Chapters 50-63, the Certificate of Origin – Textile and Apparel Goods Originating in a Least Developed Country (Form B255) must be submitted as proof of origin.
2. For additional guidelines and instructions on the completion of Form A or Form B255, please consult Memorandums D11-4-4 and D11-4-5.

## Appendix C

### Exporter's Statement of Origin

I certify that the goods described in this invoice or in the attached invoice No. [No] were produced in the beneficiary country [country] and that at least [percentage] % 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:

\_\_\_\_\_

#### General Guidelines

1. The language of the Exporter's Statement of Origin above is replicated from the Schedule to Subsections 4(2) and 4(3) of the *Proof of Origin of Imported Goods Regulations*.

2. For additional guidelines and instructions on the completion of the Exporter's Statement of Origin, please consult Memorandums D11-4-4 and D11-4-5.

## 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>.

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

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

\_\_\_\_\_

<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

## 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.

# Appendix F

## 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 \_\_\_\_\_)<sup>1</sup>

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

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

.....<sup>4</sup>  
(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.

## Appendix G

### 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.

## Appendix H

### 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.

# Appendix I

## 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 (Canada-UK TCA).

(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.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	
<b>Legislative References</b>	<p><a href="#"><u>Customs Act</u></a>  <a href="#"><u>Proof of Origin of Imported Goods Regulations</u></a>  <a href="#"><u>General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations</u></a>  <a href="#"><u>CIFTA Tariff Preference Regulations</u></a></p>
<b>Other References</b>	<p><a href="#"><u>Canada-Chile Free Trade Agreement (CCFTA)</u></a>  <a href="#"><u>Canada-Colombia Free Trade Agreement (CCOFTA)</u></a>  <a href="#"><u>Canada-Costa Rica Free Trade Agreement (CCRFTA)</u></a>  <a href="#"><u>Canada-European Free Trade Association Free Trade Agreement (CEFTA)</u></a>  <a href="#"><u>Canada-European Union Comprehensive Economic and Trade Agreement (CETA)</u></a>  <a href="#"><u>Canada-Honduras Free Trade Agreement (CHFTA)</u></a>  <a href="#"><u>Canada-Israel Free Trade Agreement (CIFTA)</u></a>  <a href="#"><u>Canada-Jordan Free Trade Agreement (CJFTA)</u></a>  <a href="#"><u>Canada-Korea Free Trade Agreement (CKFTA)</u></a>  <a href="#"><u>Canada-Panama Free Trade Agreement (CPAFTA)</u></a>  <a href="#"><u>Canada-Peru Free Trade Agreement (CPFTA)</u></a>  <a href="#"><u>Comprehensive and Progressive Trans-Pacific Partnership (CPTPP)</u></a>  <a href="#"><u>Canada-Ukraine Free Trade Agreement (CUFTA)</u></a>  <a href="#"><u>Canada-United Kingdom Trade Continuity Agreement (Canada-UK TCA)</u></a>  <a href="#"><u>Canada-United States-Mexico Free Trade Agreement (CUSMA)</u></a>  <a href="#"><u>North America Free Trade Agreement (NAFTA)</u></a></p> <p><a href="#"><u>CN 14-023, CN 14-033, CN 17-29, CN 17-25, CN 18-27, CN 19-18, CN 20-22, CN 21-08, CN 20-15</u></a></p> <p><a href="#"><u>D6-2-3, D11-4-3, D11-4-4, D11-4-5, D11-4-6, D11-4-13, D11-4-14, D11-4-22, D11-4-27, D11-6-6, D11-6-7, D17-1-10, D17-1-21, D22-1-1</u></a></p> <p><a href="#"><u>Canada Customs Coding Form (Form B3-3)</u></a>  <a href="#"><u>Canada Customs Invoice (Form CI1)</u></a></p> <p><a href="#"><u>Form B232, North American Free Trade Agreement Certificate of Origin</u></a>  <a href="#"><u>Form B239, Free Trade Agreement – Certificate of Origin (CIFTA only)</u></a></p>

	<p><a href="#"><u>Form B240, Canada-Chile Free Trade Agreement – Certificate of Origin</u></a></p> <p><a href="#"><u>Form B246, Certificate of Origin - Canada-Costa Rica Free Trade Agreement</u></a></p> <p><a href="#"><u>Form BSF267, Certificate of Origin – Canada-Peru Free Trade Agreement</u></a></p> <p><a href="#"><u>Form BSF459, Certificate of Origin – Canada-Colombia Free Trade Agreement</u></a></p> <p><a href="#"><u>Form BSF303, Canada-Jordan Free Trade Agreement Certificate of Origin</u></a></p> <p><a href="#"><u>Form BSF631, Certificate of Origin – Free Trade Agreement between Canada and the Republic of Panama</u></a></p> <p><a href="#"><u>Form BSF747, Certificate of Origin – Free Trade Agreement Between Canada and the Republic of Honduras</u></a></p> <p><a href="#"><u>Form BSF760, Certificate of Origin: Canada-Korea Free Trade Agreements</u></a></p> <p><a href="#"><u>Form B255, Certificate of Origin - Textile and Apparel Goods Originating in a Least Developed Country</u></a></p> <p><a href="#"><u>E669 – Declaration of Minor Processing In The Territory Of A Non-Party (CIFTA)</u></a></p>
<b>Superseded Memorandum D</b>	D11-4-2 dated January 13, 2016