



Ottawa, March 16, 2006

# MEMORANDUM D11-4-14

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## **In Brief**

### **CERTIFICATION OF ORIGIN**

The revision of this Memorandum is part of an overall revision of the D Memoranda series in order to reflect the implementation of the Canada-Costa Rica Free Trade Agreement (CCRFTA). Changes have also been made to the “Guidelines and General Information” section to clarify policy or procedural issues that have arisen since the last revision to this Memorandum.



Printed in Canada



Ottawa, March 16, 2006

# MEMORANDUM D11-4-14

## CERTIFICATION OF ORIGIN

This Memorandum outlines and explains the certification requirements respecting the exportations of commercial goods under the free trade agreements to which Canada is a Party. Regulations and guidelines regarding certification requirements respecting the importation of commercial goods under the free trade agreements to which Canada is a Party are set out in D11-4-2, *Proof of Origin*.

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### Legislation

#### *Certificate of Origin of Goods Exported to a Free Trade Partner*

97.1(1) Every exporter of goods to a free trade partner for which preferential tariff treatment under a free trade agreement will be claimed in accordance with the laws of that free trade partner shall certify in writing in the prescribed form and containing the prescribed information that goods exported or to be exported from Canada to that free trade partner meet the rules of origin set out in, or contemplated by, the applicable free trade agreement and, if the exporter is not the producer of the goods, the certificate

shall be completed and signed by the exporter on the basis of the prescribed criteria.

(2) Every exporter or producer of goods who, for the purpose of enabling any person to comply with the applicable laws relating to customs of a free trade partner, completes and signs a certificate in accordance with subsection (1) shall, at the request of an officer, provide the officer with a copy of the certificate.

(3) A person who has completed and signed a certificate in accordance with subsection (1) and who has reason to believe that it contains incorrect information shall immediately notify all persons to whom the certificate was given of the correct information.

### Regulations

#### *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*

### Interpretation

1. The definitions in this section apply in these Regulations.

“Act” means the *Customs Act*; (*Loi*)

“producer” means a person who grows, mines, harvests, fishes, traps, hunts, manufactures, processes or assembles a good. (*producteur*)

### Certification Criteria for a Non-Producing Exporter

2. For the purposes of subsection 97.1(1) of the Act, where the exporter of goods to a free trade partner, for which preferential tariff treatment under a free trade agreement will be claimed in accordance with the laws of that free trade partner, is not the producer of the goods, the certificate shall be completed and signed by the exporter on the basis of the following criteria:

(a) the exporter's knowledge that the goods meet the applicable rules of origin;

(b) the exporter's reasonable reliance on the written representation of the producer that the goods meet the applicable rules of origin; or

(c) in the case of goods exported or to be exported from Canada to a NAFTA country, to Chile or to Costa Rica, a certificate, completed and signed by the producer and provided voluntarily to the exporter, stating that the goods meet the applicable rules of origin.

## Language of Certificate

3. The certificate referred to in section 97.1 of the Act shall be completed
- (a) in the case of goods exported or to be exported from Canada to the United States, in English or French;
  - (b) in the case of goods exported or to be exported from Canada to Mexico, to Chile or to Costa Rica, in English, French or Spanish; and
  - (c) in the case of goods exported or to be exported from Canada to Israel or another CIFTA beneficiary, in English, French, Hebrew or Arabic.

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## GUIDELINES AND GENERAL INFORMATION

### Definitions

1. For purposes of this memoranda the following definitions shall apply:
- “CCFTA” means the Canada Chile Free Trade Agreement
- “CCRFTA” means the Canada Costa Rica Free Trade Agreement
- “CIFTA” means the Canada Israel 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 and to Articles V.1 and V.4 of CCRFTA.
3. For the purposes of certifying that a good exported from a free trade partner qualifies as an originating good, an exporter must complete and sign a certificate of origin as provided for under NAFTA, CIFTA, CCFTA, or CCRFTA as the case may be.
4. Copies of the NAFTA, CIFTA, CCFTA and CCRFTA Certificates of Origin (Forms B232E, B239E, B240E and B246E respectively) and instructions outlining how they are to be completed are found in Appendices A, B, C, and D.
5. Private printing or computer generation of a certificate is acceptable, provided that the required information is contained therein and is in a format consistent with the prescribed form.
6. The certificate may be presented in another medium or in a different format provided that the other medium or format is approved by the customs administration into whose territory the goods will be imported.

7. Before completing and signing a certificate of origin, exporters must first ensure that the goods qualify as originating goods under the rules of origin found in the Memoranda D11-5 series. A good may qualify as originating regardless of whether it is new, old, used, or unused. For greater certainty, a good that is old or used is subject to the same treatment under the rules of origin and must be certified on a certificate of origin in order to claim preferential tariff treatment.

8. Where the exporter is not the producer of the goods, the exporter must complete and sign the certificate of origin on the basis of the following criteria:

- (a) the exporter's knowledge of whether the good qualifies as an originating good;
- (b) a reasonable reliance on the producer's written representation that the good qualifies as an originating good; or
- (c) a completed and signed certificate for the good voluntarily provided to the exporter by the producer (note: this provision does not exist for CIFTA).

Such information must be retained on file for verification purposes.

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

- Chile, Costa Rica or Mexico: Spanish
- Israel or other CIFTA beneficiaries: English, Hebrew or Arabic
- United States: English

10. A certificate may apply to either a single exportation of goods or to multiple exportations of identical goods exported to a territory within a 12-month period, (i.e., a blanket certificate).

11. For NAFTA, CCFTA and CCRFTA purposes, certificates covering either a single exportation of goods on a given date or multiple shipments over a 12-month period are accepted as proof of origin for four years from the date of signature on the certificate.

12. Certificates must be completed in duplicate, one copy being sent to the importer and the other being retained by the exporter. For NAFTA, CCFTA and CCRFTA purposes where a producer completes and signs a certificate of origin for use by an exporter, the producer must also keep a copy in his records.

13. Any person who has completed and signed a certificate must provide to the customs administration of the other Party, a copy of the certificate upon request. Failure to do so may result in the denial of preferential tariff treatment to the importer(s).

14. Any person who has completed and signed the certificate must immediately notify all persons to whom the certificate was given of any change identified subsequent to the initial completion of the certificate that may affect its accuracy or validity.

15. The responsibility of the person completing and signing the certificate includes amending it to reflect correct information when necessary. This responsibility applies to both a single certificate and a blanket certificate.

16. When a written determination of origin is given to an exporter or producer advising them that the goods under review do not originate, the exporter or producer shall at that time notify any person to whom a certificate was given. The notification must advise the importer(s) that the customs administration in question has issued a written determination stating that the goods do not qualify.

17. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.

18. For a signature to be valid, it must meet the signature requirements outlined in Memorandum D17-1-1, *Documentation Requirements for Commercial Shipments*.

19. Certificates of Origin and all other relevant documents related to the exportation of goods must be retained by the exporter for six years as set out in D20-1-5, *Maintenance of Records and Books in Canada by Exporters and Producers*.

## Exceptions

### Low Value Commercial Shipments

20. Where commercial goods are valued at less than US\$1,000 (CAN\$1,600), the formal certificate of origin is not required. Instead, the exporter may provide a statement certifying that the goods qualify as originating goods.

**Note:** The CAN\$1,600 applies only to the exemption from completing a certificate of origin; the goods must meet the rules of origin requirements. Furthermore, if it is found that a shipment is part of a series of exportations that are intended to circumvent the formal

certification process, a customs administration may request that the importer obtain the formal certificate of origin.

21. For commercial shipments of less than CAN\$1,600, the statements of origin may be handwritten, stamped, or typed on the commercial contract or actual invoices. Pre-printed statements of origin are not permitted on the sales invoice but are permissible on separate forms. For purposes of NAFTA and CCRFTA, the wording of the statements of origin was negotiated as set out in Appendices E and F respectively.

### Casual Goods

22. Goods considered to be “casual” or “non-commercial” are also exempt from the formal certification process and are instead given preferential tariff treatment on the basis of marking. For further information regarding casual goods, refer to Memorandum D11-4-13, *Rules of Origin for Casual Goods Regulations*.

### Tariff Preference Levels (TPLs)

23. Certificates of Origin are not used for non-originating textile and apparel goods being exported under NAFTA, CCFTA and CCRFTA (note: there is no provision for TPLs under CIFTA). Further information concerning TPLs can be found in D11-4-22, *Tariff Preference Levels*.

## Importations

24. Regulations and guidelines regarding certification requirements respecting the importation of commercial goods under the free trade agreements to which Canada is a Party are set out in D11-4-2, *Proof of Origin*.

## Additional Information

25. Additional information concerning the certification of exported goods under free trade agreements may be obtained from any regional customs office or from:

Origin and Valuation Division  
Trade Programs Directorate  
Canada Border Services Agency  
Ottawa ON K1A 0L8

Facsimile: (613) 954-5500

APPENDIX A



Canada Border Services Agency / Agence des services frontaliers du Canada

**PROTECTED (When Completed)**

**NORTH AMERICAN FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN**  
(Instructions Attached)

*Please print or type*

<b>1</b> Exporter's Name and Address:   Tax Identification Number: ▶	<b>2</b> Blanket Period:  From <input type="text" value="DD - MM - YY"/> To <input type="text" value="DD - MM - YY"/>  <b>3</b> Producer's Name and Address:   Tax Identification Number: ▶
<b>4</b> Importer's Name and Address:   Tax Identification Number: ▶	Tax Identification Number: ▶

5 Description of Good(s)	6 HS tariff Classification Number	7 Preference Criterion	8 Producer	9 Net Cost	10 Country of Origin

**11** I certify that:

- the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;
- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate;
- the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the North American Free Trade Agreement, and unless specifically exempted in Article 411 or Annex 401, there has been no further production or any other operation outside the territories of the Parties; and
- this Certificate consists of  pages, including all attachments.

Authorized Signature:	Company:
Name:	Title:
Date (dd-mm-yy):	Telephone:
	Fax:



**NORTH AMERICAN FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type.**

- Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal tax identification number is: In Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency; in Mexico, federal taxpayer's registry number (RFC); and the United States, employer's identification number or Social Security Number.
- Field 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into a NAFTA country for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the producer. If more than one producer's good is included on the Certificate, attach a list of the additional producers, including the legal name, address (including country) and legal tax identification number, cross referenced to the good described in Field 5. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the importer. If importer is not known, state "UNKNOWN", if multiple importers, state "VARIOUS".
- Field 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.
- Field 6: For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Annex 401 that requires eight digits, identify to eight digits, using the HS tariff classification of the country into whose territory the good is imported.
- Field 7: For each good described in Field 5, state which criterion (A through F) is applicable. The rules of origin are contained in Chapter Four and Annex 401. Additional rules are described in Annex 703.2 (certain agricultural goods), Annex 300-B, Appendix 6A (certain textile goods) and Annex 308.1 (certain automatic data processing goods and their parts). **Note: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

**Preference Criteria**

- A The good is "wholly obtained or produced entirely" in the territory of one or more of the NAFTA countries, as referred to in Article 415. Note: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(a) and 415)
- B The good is produced entirely in the territory of one or more of the NAFTA countries and satisfies the specific rule of origin, set out in Annex 401, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter Four. If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(b))
- C The good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in Article 415. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article 401(a) through (d). If the good is an agricultural good, see also criterion F and Annex 703.2. (Reference: Article 401(c))
- D Goods are produced in the territory of one or more of the NAFTA countries but do not meet the applicable rule of origin, set out in Annex 401, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article 401(d). This criterion is limited to the following two circumstances:
1. the good was imported into the territory of a NAFTA country in an unassembled or disassembled form but was classified as an assembled good, pursuant to HS General Rule of Interpretation 2(a); or
  2. the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided.
- Note: This criterion does not apply to Chapters 61 through 63 of the HS (Reference: Article 401(d))**
- E Certain automatic data processing goods and their parts, specified in Annex 308.1, that do not originate in the territory are considered originating upon importation into the territory of a NAFTA country from the territory of another NAFTA country when the Most-Favoured-Nation Tariff rate of the good conforms to the rate established in Annex 308.1 and is common to all NAFTA countries. (Reference: Annex 308.1)
- F The good is an originating agricultural good under preference criterion A, B or C above and is not subject to a quantitative restriction in the importing NAFTA country because it is a "qualifying good" as defined in Annex 703.2, Section A or B (please specify). A good listed in Appendix 703.2.B.7 is also exempt from quantitative restrictions and is eligible for NAFTA preferential tariff treatment if it meets the definition of "qualifying good" in Section A of Annex 703.2. **Note 1: This criterion does not apply to goods that wholly originate in Canada or the United States and are imported into either country. Note: A tariff rate quota is not a quantitative restriction.**
- Field 8: For each good described in field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2), or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good, (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good, or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YY) of that period. (Reference: Articles 402.1, 402.5)
- Field 10: Identify the name of the country ("MX" or "US" for agricultural and textile goods exported to Canada; "US" or "CA" for all goods exported to Mexico; or "CA" or "MX" for all goods exported to the United States) to which the preferential rate of customs duty applies, as set out in Annex 302.2, in accordance with the Marking Rules or in each Party's schedule of tariff elimination.
- For all other originating goods exported to Canada, indicate appropriately "MX" or "US" if the goods originate in that NAFTA country, within the meaning of the NAFTA Rules of Origin Regulations, and any subsequent processing in the other NAFTA country does not increase the transaction value of the goods by more than 7%; otherwise indicate as "JNT" for joint production. (Reference: Annex 302.2)
- Field 11: This field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

## APPENDIX A – NAFTA CERTIFICATE OF ORIGIN

### General Guidelines

1. The NAFTA Certificate of Origin (Form B232) is uniform among Canada, the United States, and Mexico and is acceptable for use in any of the NAFTA countries.
2. All references to the Rules of Annex 401 of NAFTA are to be interpreted as meaning the rules set out in Memorandum D11-5-2, *NAFTA Rules of Origin Regulations – Amendments to Schedule I – Specific Rules of Origin*. The rules are often referred to as the “specific rules or tariff change rules.”
3. For Canadian exporters or businesses, the tax identification number referred to in fields 1, 3, and 4 is the employer number assigned by the Canada Revenue Agency (CRA) or, if not available, the importer/exporter number, assigned by the Canada Border Services Agency (CBSA).
4. Blanket certification is a process of certifying multiple shipments of identical goods on one certificate. The period for which a blanket certificate may apply is the period set out in field 2 up to a maximum of 12 months.
5. It is the exporter’s responsibility to ensure that the description of goods in field 5 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.
6. In most cases, identifying the tariff classification to the six-digit subheading in field 6 is adequate. However, where the goods qualify as originating under preference criterion B and the specific rule requires a change at the eight-digit level, the eight-digit tariff item number must be identified in this field.

### Preference Criteria

7. Field 7 covers the “preference criteria.” The six criteria are based on the rules of origin found in Chapter 4, Annex 401, Annex 308.1, and Annex 703.2 of NAFTA. The goods must meet one of these criteria to qualify as originating and be eligible for preferential tariff treatment. For further information on the rules of origin, refer to Memorandum D11-5-1, *NAFTA Rules of Origin Regulations*.
8. Preference criterion A refers to goods that are wholly obtained or produced within the NAFTA territories. The definition for “goods wholly obtained or produced” is found in Article 415 of NAFTA. The purchase of these goods in the territory of any of the NAFTA countries does not render these goods wholly obtained; they must be extracted, grown, or harvested in the territory or meet the other conditions of Article 415.
9. If goods are claimed to be originating under preference criterion B, and there are multiple non-originating materials, each material must undergo the tariff classification change specified in the applicable rule of Annex 401. Note that the *de minimus* provision (Article 405 of NAFTA) may apply in certain cases. Exporters must keep a record of the tariff classification of non-originating materials in the event it is required for verification of the origin of the goods.
10. Goods claimed to be originating under preference criterion C are goods produced entirely from originating materials. Such goods may contain materials that are:
  - (a) wholly obtained or produced, pursuant to the definition in Article 415 of NAFTA, and/or
  - (b) originating in their own right, under the rules of origin as sufficient processing has occurred in the territory, even though they contain non-originating materials.
11. Preference Criterion D does not apply to goods of Chapters 61 to 63 of the Harmonized System.
12. Preference Criterion E applies only to goods set out in Annex 308.1 of NAFTA.
13. Preference Criterion F applies to certain agricultural goods described in Annex 703.2 of NAFTA. These goods must originate under the rules of origin and qualify under the requirements of Annex 703.2.

**Other Fields**

14. Where the exporter of the goods is also the producer of the goods, then "Yes" must be indicated in field 8. Where the exporter is not the producer of the goods then "No" must be indicated in field 8 and qualified by a (1), (2) or (3) as set out in the instructions on the reverse of Form B232.

15. Where a good described in field 5 is subject to a regional value content requirement and that requirement has been calculated according to the net cost method, then "NC" must be indicated in field 9. Otherwise indicate "NO". Furthermore, where the regional value content has been calculated over a period of time, the beginning and ending dates must be indicated using the day-month-year format for the period.

16. In field 10 indicate the country of origin (CA, MX or US) of the goods as determined by the *NAFTA Rules of Origin Regulations*. For textile and apparel goods, the country of origin is determined by the application of the *NAFTA Country of Origin Marking Rules*.

17. All boxes in field 11 must be completed clearly and in accordance with the instructions on the reverse of Form B232. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.



APPENDIX B



Canada Border Services Agency  
 Agence des services frontaliers du Canada

Protected when completed

**FREE TRADE AGREEMENT  
 CERTIFICATE OF ORIGIN**

For goods exported to or from Canada - Not for use under NAFTA  
 (Instructions attached)

Please Print or Type

<b>1</b> Exporter's Name and Address:  	<b>2</b> Blanket Period:  <div style="text-align: center;">             from    DD   MM   YY                      to    DD   MM   YY              [ ] [ ] [ ] [ ] [ ] [ ]                      [ ] [ ] [ ] [ ] [ ] [ ]         </div>
<b>3</b> Producer's Name and Address:  	<b>4</b> Importer's Name and Address:  

<b>5</b> Description of Goods	<b>6</b> HS tariff classification number	<b>7</b> Preference criterion	<b>8</b> Producer	<b>9</b> Gross weight or other quantity

<b>10</b> I certify that: <ul style="list-style-type: none"> <li>— the information on this document is true and accurate, and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document;</li> <li>— I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given, of any changes that would affect the accuracy or validity of this Certificate;</li> <li>— this Certificate consists of _____ pages, including all attachments.</li> </ul>	
Authorized signature:	Company:
Name:	Title:
Date DD    MM    YY	Telephone: _____
FAX: _____	

B239 E (05)



**FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS FOR GOODS EXPORTED TO OR FROM CANADA -  
NOT FOR USE UNDER NAFTA**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. Please print or type.**

**Field 1:** State the full legal name and address of the exporter.

**Field 2:** Complete this field if the certificate covers multiple shipments of identical goods, as described in Field 5, that are imported for a specified period of up to one year (blanket period). "From" is the date upon which the certificate becomes applicable to the good covered by the blanket certificate (it may be prior to the date of signing this certificate). "To" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this certificate must occur between these dates.

**Field 3:** State the full legal name and address of the producer. If more than one producer's good is included on the certificate, attach a list of the additional producers, including the legal name and address cross referenced to the good described in field 5. If you wish this information to be confidential, it is acceptable to state "Available to customs upon request." If the producer and the exporter are the same, complete field with "Same." If the producer is unknown, it is acceptable to state "Unknown."

**Field 4:** State the full legal name and address of the importer. If the importer is not known, state "Unknown"; if multiple importers, state "Various."

**Field 5:** Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the certificate covers a single shipment of a good, i.e., it is not a blanket certificate, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.

**Field 6:** For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin that requires eight digits, identify to eight digits, using the HS tariff classification of the Party into whose territory the good is imported.

**Field 7:** For each good described in Field 5, state which criterion (A through E) is applicable. The rules of origin are set out in the regulations enacted and published by the Parties.

**Note: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

Preference criteria

A The good is "wholly obtained or produced entirely" in the free-trade area.

**Note: The purchase of a good in the free-trade area does not necessarily render it "wholly obtained or produced."**

B The good is produced entirely in the free-trade area and satisfies the specific rule of origin that applies to its tariff classification. The good must also satisfy all other applicable requirements.

C The good satisfies, as a result of production occurring entirely within the free-trade area, the applicable requirements set out in the specific rule of origin where no change in tariff classification is required in that rule.

D The good is produced entirely in the free-trade area exclusively from originating materials. Under this criterion, not all materials need to fall within criterion A. However, all materials used in the production of the good must qualify as "originating" by meeting the rules of one of the preference criteria.

E

Goods are produced in the free-trade area but do not meet the applicable specific rule of origin because certain non-originating materials do not undergo the required change in tariff classification. This criterion is applicable only where the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provides for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts. Furthermore, at least one category of identical or similar materials provided for in that heading or subheading must be originating.

**Note: This criterion does not apply to Chapters 61 through 63 of the HS**

**Field 8:** For each good described in Field 5, state "Yes" if you are the producer of the good. If you are not the producer of the good, state "No" followed by (1) or (2), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good or (2) your reliance on the producer's written representation that the good qualifies as an originating good.

**Field 9:** Where the certificate is not a blanket certificate indicate the gross weight or number of pieces in the shipment.

**Field 10:** This field must be completed, signed, and dated by the exporter. The date must be the date the certificate was completed and signed.

## APPENDIX B – CIFTA CERTIFICATE OF ORIGIN

### General Guidelines

1. The CIFTA Certificate of Origin (Form B239) is uniform among Canada, Israel, and other CIFTA beneficiaries and is acceptable for use by any Party to CIFTA.
2. All references to the Rules of Annex 3.1 of CIFTA are to be interpreted as meaning the rules set out in the *CIFTA Rules of Origin Regulations*, as set out in Part II of the *Canada Gazette* (SOR/97-63 as amended by SOR/2002-252). The rules are often referred to as the “specific rules or tariff change rules.”
3. Blanket certification is a process of certifying multiple shipments of identical goods on one certificate. The period for which a blanket certificate may apply is the period set out in field 2 up to a maximum of 12 months.
4. It is the exporter's responsibility to ensure that the description of goods in field 5 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.
5. In most cases, identifying the tariff classification to the six-digit subheading in field 6 is adequate. However, where the goods qualify as originating under preference criterion B and the specific rule requires a change at the eight-digit level, the eight-digit tariff item number must be identified in this field.

### Preference Criteria

6. Field 7 covers the “preference criteria.” The five criteria are based on the rules of origin found in Chapter 3 and Annex 3.1 of CIFTA. The goods must meet one of these criteria to qualify as originating and eligible for preferential tariff treatment.
7. Preference criterion A refers to goods that are wholly obtained or produced within the CIFTA countries. The definition for “goods wholly obtained or produced” is found in Article 3.13 of CIFTA. The purchase of these goods in the territory of either of the CIFTA countries does not render these goods wholly obtained; they must be extracted, grown, or harvested in the territory, or meet the other conditions of Article 3.13.
8. For the purposes of criteria B through E, US materials that are considered to be originating under the *US-Israel Free Trade Agreement* are considered to be originating materials under CIFTA when used in the production of goods in Canada that are subsequently exported to Israel.
9. If goods are claimed to be originating under preference criterion B, and there are multiple non-originating materials, each material must undergo the tariff classification change, in the CIFTA territory, specified in the applicable rule of Annex 3.1. Note that the *de minimus* provision (Article 3.12 of CIFTA) may apply in certain cases. Exporters must keep a record of the tariff classification of non-originating materials in the event it is required for verification of the origin of the goods.
10. Goods claimed to be originating under preference criterion C are goods produced entirely in the territory of one or both of the parties that have satisfied the requirements set out in the rule for the goods in Annex 3.1, where no change in tariff classification is required.
11. Goods claimed to be originating under preference criterion D are goods produced entirely from originating materials. Such goods may contain materials that are
  - (a) wholly obtained or produced, pursuant to the definition in Article 3.13 of CIFTA, and/or
  - (b) originating in their own right, under the rules of origin as sufficient processing has occurred in the territory, even though they contain non-originating materials.
12. Preference criterion E does not apply to goods of Chapters 61 to 63 of the Harmonized System.

**Other Fields**

13. Where the exporter of the goods is also the producer of the goods, then "Yes" must be indicated in field 8. Where the exporter is not the producer of the goods then "No" must be indicated in field 8 and qualified by a (1) or (2) as set out in the instructions on the reverse of Form B239.

14. Field 9 must be completed where the certificate is not a blanket certificate.

15. All boxes in field 10 must be completed clearly and in accordance with the instructions on the reverse of Form B239. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.

APPENDIX C



Canada Border Services Agency / Agence des services frontaliers du Canada

PROTECTED (when completed)  
 PROTÉGÉ (une fois rempli)  
 PROTEGIDO (cuando llenado)

Canada-Chile Free Trade Agreement - Accord de libre-échange Canada-Chili - Acuerdo de Libre Comercio Chile-Canada  
**CERTIFICATE OF ORIGIN** - **CERTIFICAT D'ORIGINE** - **CERTIFICADO DE ORIGEN**  
 (Instructions on reverse) (Instructions au verso) (Instrucciones al reverso)

Please Print or Type - Veuillez écrire en majuscules ou à la machine - Llenar a máquina o con letra de molde

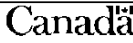
<b>1</b> Exporter's Name and Address: Nom et adresse de l'exportateur : Nombre y domicilio del exportador :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario	<b>2</b> Blanket Period: Période globale : Período que cubre :  From Du De      D - J      M      Y - A      To Au A      D - J      M      Y - A
<b>3</b> Producer's Name and Address: Nom et adresse du producteur : Nombre y domicilio del productor :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario	<b>4</b> Importer's Name and Address: Nom et adresse de l'importateur : Nombre y domicilio del importador :  Tax Identification Number Numéro d'identification aux fins de l'impôt Número de Rol Único Tributario

5	6	7	8	9	10
Description of Good(s) - Description des produits - Descripción del (los) bien(es)	HS Tariff Classification # N° de classement tarifaire SH Clasificación arancelaria	Preference Criterion Critère de préférence Criterio para trato preferencial	Producer Producteur Productor	RVC TVR VCR	Country of Origin Pays d'origine País de origen

<b>11</b> I certify that: — the information on this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document. — I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate; — the goods originated in the territory of one or more of the Parties, and comply with the origin requirements specified for those goods in the Canada-Chile Free Trade Agreement, and unless specifically exempted in Article D-11 or Annex D-01, there has been no further production or any other operation outside the territories of the Parties; and — this Certificate consists of _____ pages, including all attachments. ce présent certificat se compose de _____ pages, y compris les pièces jointes. Este certificado se compone de _____ hojas, incluyendo todos sus anexos.	J'atteste que : — les renseignements fournis dans le présent document sont exacts et je me charge de prouver, au besoin, ce qui y est avancé. Je comprends que je suis responsable de toutes fausses assertions ou omissions importantes faites dans le présent document ou s'y rapportant. — je conviens de conserver et de produire sur demande les documents nécessaires à l'appui du certificat et d'informer, par écrit, toute personne à qui il a été remis, des changements qui pourraient influer sur son exactitude ou sa validité; — les marchandises sont originaires du territoire de l'une ou de plusieurs des parties et sont conformes aux exigences relatives à l'origine prévues dans l'Accord de libre-échange Canada-Chile et, sauf exemption expresse à l'article D-11 ou à l'annexe D-01, n'ont subi aucune production supplémentaire ou autre transformation à l'extérieur du territoire des parties; pages, including all attachments. pages, y compris les pièces jointes. hojas, incluyendo todos sus anexos.	Declaro bajo juramento que : — La información contenida en este documento es verdadera y exacta, y me hago responsable de comprobar lo aquí declarado. Estoy consciente que será responsable por cualquier declaración falsa u omisión hecha en o relacionada con el presente documento. — Me comprometo a conservar y presentar, en caso de ser requerido, los documentos necesarios que respalden el contenido del presente certificado, así como a notificar por escrito a todas las personas a quienes entregue el presente certificado, de cualquier cambio que pudiera afectar la exactitud o validez del mismo. — Los bienes son originarios del territorio de una o ambas Partes y cumplen con los requisitos de origen que les son aplicables conforme al Acuerdo de Libre Comercio Chile-Canada, no han sido objeto de procesamiento ulterior o de cualquier otra operación fuera de los territorios de las Partes, salvo en los casos permitidos en el artículo D-11 o en el Anexo D-01.
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Authorized Signature - Signature autorisée - Firma autorizada	Company - Société - Empresa
Name - Nom - Nombre	Title - Titre - Cargo
Date - Fecha      D - J      M      Y - A	Telephone - Téléphone - Teléfono      FAX - Télécopieur - Fax

B240 E (05)



**CANADA CHILE FREE TRADE AGREEMENT  
CERTIFICATE OF ORIGIN INSTRUCTIONS**

**For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type:**

- Field 1: State the full legal name, address (including country) and legal tax identification number of the exporter. Legal tax identification number is: In Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency (CBSA); in Chile, the Unique Tax Number ("Rol Unico Tributario")
- Field 2: Complete field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Chile for a specified period of up to one year (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be prior to the date of signing this Certificate). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3: If one producer, state the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of said producer. If more than one producer is included on the Certificate, state "Various" and attach a list of all producers, including their legal name, address (including country) and legal tax identification number, cross referenced to the good or goods described in Field 5. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4: State the full legal name, address (including country) and legal tax identification number, as defined in Field 1, of the importer. If importer is not known, state "UNKNOWN"; if multiple importers, state "VARIOUS".
- Field 5: Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number or any other number that is capable of identifying the goods.
- Field 6: For each good described in Field 5, identify the HS tariff classification to six digits. If the good is subject to a specific rule of origin in Annex D-01 that requires eight digits, identify to eight digits, using the HS tariff classification of the country into whose territory the good is imported.
- Field 7: For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter D and Annex D-01. NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

**Preference Criteria**

- A The good is "wholly obtained or produced entirely" in the territory of one or both of the Parties, as referred to in Article D-16. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". (Reference: Article D-01(a) and D-16)
- B The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex D-01, that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter D. (Reference: Article D-01(b))
- C The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly produced or obtained", as set out in Article D-16. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article D-01(a) through (d). (Reference: Article D-01(c))
- D Goods are produced in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex D-01, because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article D-01(d). This criterion is limited to the following two circumstances:
- 1 the good was imported into the territory of one of the Parties in an unassembled or disassembled form but was classified as an assembled good, pursuant to HS General Rule of Interpretation 2(a); or
  - 2 the good incorporated one or more non-originating materials, provided for as parts under the HS, which could not undergo a change in tariff classification because the heading provided for both the good and its parts and was not further subdivided into subheadings, or the subheading provided for both the good and its parts and was not further subdivided

NOTE: This criterion does not apply to Chapters 61 through 63 of the HS. (Reference: Article D-01(d))

- Field 8: For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2) or (3), depending on whether this certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9: For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method; otherwise, indicate "NO". If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YY) of that period. (Reference: Articles D-02.1, D-02.5)
- Field 10: Identify the name of the country ("CH" for all originating goods exported to Canada; "CA" for all originating goods exported to Chile).
- Field 11: This field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

## APPENDIX C – CCFTA CERTIFICATE OF ORIGIN

### General Guidelines

1. The CCFTA Certificate of Origin (Form B240) is uniform between Canada and Chile and is acceptable for use in either country.
2. All references to the Rules of Annex D-01 of CCFTA are to be interpreted as meaning the rules set out in the *Canada-Chile Free Trade Agreement Rules of Origin Regulations* as found in Part II of the *Canada Gazette* (SOR/97-340 as amended by SOR/2001-108). The rules are often referred to as the “specific rules or tariff change rules.”
3. For Canadian exporters or businesses, the legal identification number referred to in fields 1, 3, and 4 is the employer number assigned by the Canada Revenue Agency (CRA) or, if not available, the importer/exporter number, assigned by the Canada Border Services Agency (CBSA).
4. Blanket certification is a process of certifying multiple shipments of identical goods on one certificate. The period for which a blanket certificate may apply is the period set out in field 2 up to a maximum of 12 months.
5. It is the exporter's responsibility to ensure that the description of goods in field 5 covers only those goods which 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 origin criteria) must be described separately.
6. In most cases, identifying the tariff classification to the six-digit subheading in field 6 is adequate. However, where the goods qualify as originating under preference criterion B and the specific rule requires a change at the eight-digit level, the eight-digit tariff item number must be identified in this field.

### Preference Criteria

7. Field 7 covers the “preference criteria.” The four criteria are based on the rules of origin found in Chapter D, Annex D-01 of CCFTA. The goods must meet one of these criteria to qualify as originating and eligible for preferential tariff treatment.
8. Preference criterion A refers to goods that are wholly obtained or produced within the CCFTA territories. The definition for “goods wholly obtained or produced” is found in Article D-16 of CCFTA. The purchase of these goods in the territory of either of the CCFTA countries does not render these goods wholly obtained; they must be extracted, grown, or harvested in the territory or meet the other conditions of Article D-16.
9. If goods are claimed to be originating under preference criterion B, and there are multiple non-originating materials, each material must undergo the tariff classification change specified in the applicable rule of Annex D-01. Note that the *de minimis* provision (Article D-05 of CCFTA) may apply in certain cases. Exporters must keep a record of the tariff classification of non-originating materials in the event it is required for verification of the origin of the goods.
10. Goods claimed to be originating under preference criterion C are goods produced entirely from originating materials. Such goods may contain materials that are:
  - (a) wholly obtained or produced, pursuant to the definition in Article D-16 of CCFTA, and/or
  - (b) originating in their own right, under the rules of origin as sufficient processing has occurred in the territory, even though they contain non-originating materials.
11. Preference Criterion D does not apply to goods of Chapters 61 to 63 of the Harmonized System.

### Other Fields

12. Where the exporter of the goods is also the producer of the goods, then “Yes” must be indicated in field 8. Where the exporter is not the producer of the goods then “No” must be indicated in field 8 and qualified by a (1), (2) or (3) as set out in the instructions on the reverse of Form B240.

13. Where a good described in field 5 is subject to a regional value content requirement and that requirement has been calculated according to the net cost method, then "NC" must be indicated in field 9. Otherwise indicate "NO". Furthermore, where the regional value content has been calculated over a period of time, the beginning and ending dates must be indicated using the day-month-year format for the period.
14. In field 10 indicate "CA" for all originating goods exported to Chile.
15. All boxes in field 11 must be completed clearly and in accordance with the instructions on the reverse of Form B240. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.





### Instructions for Completing the Certificate of Origin

For purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made. This document may also be completed voluntarily by the producer for use by the exporter. Please print or type. If more space is needed, please use additional pages.

- Field 1:** State the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number of the exporter. The legal tax identification number is: in Canada, employer number assigned by the Canada Revenue Agency or the importer/exporter number assigned by the Canada Border Services Agency (CBSA); in Costa Rica, it is the legal identification number for legal persons or the identification number or the passport number for physical persons. State whether the exporter receives benefits of the Free Zone Regime of Costa Rica.
- Field 2:** Complete this Field if the Certificate covers multiple shipments of identical goods as described in Field 5 that are imported into Canada or Costa Rica for a specified period of up to 12 months (blanket period). "FROM" is the date upon which the Certificate becomes applicable to the good covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates.
- Field 3:** If one producer, state the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number as defined in Field 1, of said producer. If more than one producer is included on the Certificate, state "VARIOUS" and attach a list of all producers, including their legal names, addresses (including city and country), telephone numbers, fax numbers, e-mail addresses and legal tax identification numbers, cross-referenced to the good(s) described in Field 5. If you wish this information to be confidential, it is acceptable to state "AVAILABLE TO CUSTOMS UPON REQUEST". State whether the producer(s) receives benefits of the Free Zone Regime of Costa Rica. If the producer and the exporter are the same, complete field with "SAME". If the producer is unknown, it is acceptable to state "UNKNOWN".
- Field 4:** State the full legal name, address (including city and country), telephone number, fax number, e-mail address and legal tax identification number of the importer as defined in Field 1.
- Field 5:** Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as, the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.
- Field 6:** For each good described in Field 5, identify the HS tariff classification to six digits.
- Field 7:** For each good described in Field 5, state which criterion (A through D) is applicable. The rules of origin are contained in Chapter IV and Annex IV.1. NOTE: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

#### Preference Criteria

- A** The good is "wholly obtained or produced entirely" in the territory of one or both of the Parties, as referred to in Article IV.15. NOTE: The purchase of a good in the territory does not necessarily render it "wholly obtained or produced". (Reference: Articles IV.1(a) and IV.15).
- B** The good is produced entirely in the territory of one or both of the Parties and satisfies the specific rule of origin, set out in Annex IV.1 that applies to its tariff classification. The rule may include a tariff classification change, regional value-content requirement or a combination thereof. The good must also satisfy all other applicable requirements of Chapter IV. (Reference: Article IV.1(b)).
- C** The good is produced entirely in the territory of one or both of the Parties exclusively from originating materials. Under this criterion, one or more of the materials may not fall within the definition of "wholly obtained or produced entirely", as set out in Article IV.15. All materials used in the production of the good must qualify as "originating" by meeting the rules of Article IV.1(a) through (d). (Reference: Article IV.1(c)).
- D** The goods are produced entirely in the territory of one or both of the Parties but do not meet the applicable rule of origin, set out in Annex IV.1 because certain non-originating materials do not undergo the required change in tariff classification. The goods do nonetheless meet the regional value-content requirement specified in Article IV.1(d). This criterion is limited to the following circumstance: the good incorporated one or more non-originating materials which could not undergo a change in tariff classification because both the good and the non-originating materials are classified in the same subheading, or heading that is not further subdivided into subheadings.

NOTE: This criterion does not apply to Chapters 39 or 50 through 63 of the HS. (Reference: Article IV.1(d)).

- Field 8:** For each good described in Field 5, state "YES" if you are the producer of the good. If you are not the producer of the good, state "NO" followed by (1), (2) or (3), depending on whether this Certificate was based upon: (1) your knowledge of whether the good qualifies as an originating good; (2) your reliance on the producer's written representation (other than a Certificate of Origin) that the good qualifies as an originating good; or (3) a completed and signed Certificate for the good, voluntarily provided to the exporter by the producer.
- Field 9:** For each good described in Field 5, where the good is subject to a regional value content (RVC) requirement, indicate "NC" if the RVC is calculated according to the net cost method or "TV" if the RVC is calculated according to the transaction value method. If the RVC is calculated according to the net cost method over a period of time, further identify the beginning and ending dates (DD/MM/YYYY) of that period. (Reference: Articles IV.2.1).
- Field 10:** If in determining the origin of the good one of the procedures set forth in Articles IV.3, IV.4 or IV.5 of the Agreement, was used, indicate:  
ACC: Accumulation.  
DMI: De Minimis.  
FGM: Fungible goods and materials.
- Field 11:** This Field may be used when there is some observation relating to this Certificate, such as, when the good or goods described in Field 5 have been subject to an advance ruling or a ruling on the classification or value of materials. Indicate the issuing authority, the reference number, and the date of issuance.
- Field 12:** This Field must be completed, signed and dated by the exporter. When the Certificate is completed by the producer for use by the exporter, it must be completed, signed and dated by the producer. The date must be the date the Certificate was completed and signed.

## APPENDIX D – CCRFTA CERTIFICATE OF ORIGIN

### General Guidelines

1. The CCRFTA Certificate of Origin (Form B246) is uniform between Canada and Costa Rica and is acceptable for use in either country.
2. All references to the Rules of Annex IV.1 of CCRFTA are to be interpreted as meaning the rules set out in D11-5-3, *Canada-Costa Rica Free Trade Agreement (CCRFTA) Rules of Origin Regulations*. The rules are often referred to as the “specific rules or tariff change rules.”
3. For Canadian exporters or businesses, the legal identification number referred to in fields 1, 3, and 4 is the employer number assigned by the Canada Revenue Agency (CRA) or, if not available, the importer/exporter number, assigned by the Canada Border Services Agency (CBSA).
4. Blanket certification is a process of certifying multiple shipments of identical goods on one certificate. The period for which a blanket certificate may apply is the period set out in field 2 up to a maximum of 12 months.
5. It is the exporter's responsibility to ensure that the description of goods in field 5 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.
6. In most cases, identifying the tariff classification to the six-digit subheading in field 6 is adequate. However, where the goods qualify as originating under preference criterion B and the specific rule requires a change at the eight-digit level, the eight-digit tariff item number must be identified in this field.

### Preference Criteria

7. Field 7 covers the “preference criteria.” The four criteria are based on the rules of origin found in Chapter IV, Annex IV.1 of CCRFTA. The goods must meet one of these criteria to qualify as originating and eligible for preferential tariff treatment. For further information on the rules of origin, refer to Memorandum D11-5-3, *Canada-Costa Rica Free Trade Agreement (CCRFTA) Rules of Origin*.
8. Preference criterion A refers to goods that are wholly obtained or produced within the CCRFTA territories. The definition for “goods wholly obtained or produced” is found in Article IV.15 of CCRFTA. The purchase of these goods in the territory of either of the CCRFTA countries does not render these goods wholly obtained; they must be extracted, grown, or harvested in the territory or meet the other conditions of Article IV.15.
9. If goods are claimed to be originating under preference criterion B, and there are multiple non-originating materials, each material must undergo the tariff classification change specified in the applicable rule of Annex IV.1. Note that the *de minimus* provision (Article IV.4 of CCRFTA) may apply in certain cases. Exporters must keep a record of the tariff classification of non-originating materials in the event it is required for verification of the origin of the goods.
10. Goods claimed to be originating under preference criterion C are goods produced entirely from originating materials. Such goods may contain materials that are:
  - (a) wholly obtained or produced, pursuant to the definition in Article IV.15 of CCRFTA, and/or
  - (b) originating in their own right under the rules of origin as sufficient processing has occurred in the territory, even though they contain non-originating materials.
11. Preference Criterion D does not apply to goods of Chapters 61 to 63 of the Harmonized System.

**Other Fields**

12. Where the exporter of the goods is also the producer of the goods, then “Yes” must be indicated in field 8. Where the exporter is not the producer of the goods then “No” must be indicated in field 8 and qualified by a (1), (2) or (3) as set out in the instructions on the reverse of Form B246.
13. Where a good described in field 5 is subject to a regional value content requirement, and that requirement has been calculated according to the net cost method, then “NC” must be indicated in field 9. Otherwise indicate “TV” if the transaction method was used. Furthermore, where the regional value content has been calculated over a period of time and the net cost method is used, the beginning and ending dates must be indicated using the day-month-year format for the period.
14. If the origin of the goods has been determined using accumulation, *de minimus* or fungibility this information must be indicated in field 10 as set out in the instructions on the reverse side of Form B246.
15. Where additional information about the goods is available, (such as an advance ruling) details about this information may be set out in field 11 in accordance with the instructions set out on the reverse of Form B246.
16. All boxes in field 12 must be completed clearly and in accordance with the instructions on the reverse of Form B246. Only those officials who have the legally vested authority to sign on behalf of a company, or who have sufficient knowledge of the origin of the goods may sign a certificate. If a third party has completed and signed the certificate on behalf of the exporter or producer, that third party must have knowledge of the origin of the goods. All parties must be able to demonstrate to the satisfaction of customs authorities that the signing party has the legal authority (such as power of attorney) to complete and sign the certificate.

**APPENDIX E**

**NAFTA – STATEMENT OF ORIGIN FOR COMMERCIAL IMPORTATIONS  
OF LESS THAN CAN\$1,600**

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

NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

STATUS: EXPORTER \_\_\_\_ PRODUCER \_\_\_\_ OF THE CERTIFIED GOODS

TELEPHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

COUNTRY OF ORIGIN: UNITED STATES \_\_ MEXICO \_\_ MEXICO AND UNITED STATES \_\_

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

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

**APPENDIX F**

**CCRFTA – STATEMENT OF ORIGIN FOR COMMERCIAL IMPORTATIONS  
OF LESS THAN CAN\$1,600**

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the Canada Costa-Rica Free Trade Agreement (CCRFTA), and that further production or any other operation outside the territories of the parties has not occurred subsequent to production in the territories.

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Origin and Valuation Division Trade Programs Directorate</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>N/A</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Act</i>, s. 97.1 P.C.2004-122, May 11, 2004</p>	<p><b>OTHER REFERENCES –</b></p> <p>D11-4-2, D11-4-13, D11-4-22, D11-5 series, D17-1-1, D20-1-5</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D11-4-14 dated July 15, 1998</p>	

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

