



Ottawa, January 6, 2006

MEMORANDUM D11-4-27

In Brief

CANADA–COSTA RICA FREE TRADE AGREEMENT (CCRFTA): COSTA RICA FREE ZONE REGIME

Memorandum D11-4-27, *Canada-Costa Rica Free Trade Agreement (CCRFTA): Costa Rica Free Zone Regime*, has been revised to reflect the following changes:

1. Minor amendments have been made to paragraphs 6 and 11 of the “Guidelines and General Information” section, dated June 13, 2003; and
2. Changes have been made to Appendix A, dated June 17, 2005, as a result of ongoing consultations with the Minister of International Trade concerning geographic areas for purposes of the CCRFTA



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CANADA–COSTA RICA FREE TRADE AGREEMENT (CCRFTA): COSTA RICA FREE ZONE REGIME

This Memorandum contains the regulations and information for determining whether CCRFTA originating goods imported from Costa Rica have received the benefits of the Costa Rica Free Zone regime, and whether such goods are entitled to the Costa Rica preferential tariff treatment.

Legislation

CCRFTA NON-ENTITLEMENT TO PREFERENCE REGULATIONS

Interpretation

1. The following definitions apply in these Regulations.

“Costa Rica Free Zone” means a geographic area within Costa Rica specified by the Minister of National Revenue in accordance with subsection 16(2.1) of the *Customs Tariff*. (*zone franche du Costa Rica*)

“listed goods” means goods in relation to which “N,” “O” or “P” is set out in the column entitled “Preferential Tariff” following the abbreviation “CRT” in the List of Tariff Provisions in the schedule to the *Customs Tariff* and goods of tariff item Nos. 3919.10.10, 3919.90.10, 3921.90.12, 3921.90.19, 3926.20.91, 3926.20.92, 3926.20.95 and 3926.90.50. (*marchandises désignées*)

“operations” means the manipulation, processing, manufacture, production, repair or maintenance of goods. (*traitement*)

Non-Entitlement to Preference

2. Listed goods that originate in the territory of a CCRFTA country in accordance with the *CCRFTA Rules of Origin Regulations* and that have undergone operations in a Costa Rica Free Zone are deemed not to originate in Costa Rica and are not entitled to the Costa Rica Tariff rate of customs duty.

Coming into Force

3. These Regulations come into force on the day on which section 34 of the *Canada–Costa Rica Free Trade Agreement Implementation Act*, chapter 28 of the Statutes of Canada, 2001, comes into force.

GUIDELINES AND GENERAL INFORMATION

Definitions

1. In this Memorandum, any reference that is made to: “geographic area” means any area within Costa Rica where companies are provided with the benefits of the Costa Rica Free Zone regime including income tax exemptions and subsidies. “Costa Rica Free Zone regime” is a system that has the effect of subsidizing companies on the condition of export of their goods.

General

2. The *CCRFTA Non-Entitlement to Preference Regulations* establishes that listed goods, which although originating in accordance with the *CCRFTA Rules of Origin Regulations*, are deemed not to originate and are, therefore, not entitled to the Costa Rica Tariff (CRT) rate of customs duty if they have undergone operations in a specified Costa Rica Free Zone.
3. Appendix A sets out the geographic areas, i.e., a list of companies that receive the benefits of the Costa Rica Free Zone regime and, thus, are not entitled to the CRT. Companies listed in Appendix A will remain listed until such time as they no longer receive the benefits of the Costa Rica Free Zone regime. Appendix A will be revised and modified, as required, as a result of ongoing consultations with International Trade Canada and Costa Rica.
4. Where CCRFTA originating goods are classified under any of the tariff item numbers set out in Appendix B, and the goods have undergone operations in a geographic area as listed in Appendix A, such goods are not entitled to the CRT. In these instances, the Most-Favoured Nation (MFN) rate or, if applicable, the General Preferential Tariff (GPT) is applied.
5. Where originating goods cited in Appendix B have not undergone operations in a geographic area listed in Appendix A, such goods may be entitled to the CRT only if the goods originate in accordance with the *CCRFTA Rules of Origin Regulations*. Further information concerning the rules of origin can be found in Memorandum D11-5-3, *Canada–Costa Rica Free Trade Agreement (CCRFTA) — Rules of Origin*. Importers must be in possession of a valid CCRFTA *Certificate of Origin* when claiming the CRT.

6. Importers who possess a Certificate of Origin must ensure that the goods they have imported have not undergone operations in a geographic area listed in Appendix A. The Certificate of Origin contains fields where exporters and/or producers in Costa Rica must indicate whether they have benefited from the Costa Rica Free Zone regime. Further information concerning the Certificate of Origin can be found in Memoranda D11-4-2, *Proof of Origin*, and D11-4-14, *Certification of Origin*.

7. Importers are encouraged to regularly consult Appendix A and Appendix B in conjunction with the Certificate of Origin to ensure that their imported goods continue to meet the *CCRFTA Rules of Origin Regulations* and remain entitled to the CRT. Conversely, previously non-qualifying goods could become qualifying if a company previously listed in Appendix A ceases to receive the benefits of the Costa Rica Free Zone regime.

8. The date of accounting of the goods on Form B3, *Canada Customs Coding Form*, will be the date considered when determining the entitlement of the CRT for companies cited in Appendix A and the goods listed in Appendix B.

9. All goods imported from Costa Rica are still entitled to the GPT rate of duty only if the goods meet the rules set out in Memorandum D11-4-4, *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff*. The geographic area restrictions do not apply to the GPT.

10. This Memorandum will be continually updated to accurately reflect any changes to geographic areas and tariff item numbers in Appendix A and Appendix B.

11. For further information or assistance, please contact:

Origin Policy and Negotiations Unit
Origin and Valuation Division
Trade Programs Directorate
Admissibility Branch
Canada Border Services Agency

Telephone: (613) 952-2062 or (613) 954-7345

Facsimile: (613) 954-5500

APPENDIX A

LIST OF GEOGRAPHIC AREAS

Having consulted with the Minister of International Trade, the Minister of National Revenue specifies the following as geographic areas for purposes of subsections 16(2)(a)(ii) and 49.1(4) of the *Customs Tariff*.

Note: This list will be modified or revised, as required, as a result of ongoing consultations with the Minister of International Trade.

Company	Company
ADMINISTRADORA DE PARQUES ZONA FRANCA GENESIS, S.A.	COMPAÑIA INDUSTRIAL ACEITERA COTO CINCUENTA Y CUATRO, S.A.
AETEC DE COSTA RICA, LTDA.	COMPAÑIA MUNDIMAR, S.A.
ALCOA CSI DE CENTRO AMERICA, S.A.	COMPAÑIA ODONTOLOGICA GENERAL S.A.
ALIENWARE LATINAMERICA, S.A.	COMPONENTES INTEL DE COSTA RICA, S.A.
ALIGN TECHNOLOGY DE COSTA RICA, S.R.L.	CONAIR AMERICAS LOGISTIC SERVICES, S.A.
ALMACENES ATALANTA, S.A.	CONAIR COSTA RICA, S.A.
ARTESANOS DE ENSAMBLAJE Y PRODUCCION ADEPSA, SOCIEDAD ANONIMA	CONAIR TURRIALBA, S.A.
ARTHROCARE COSTA RICA, S.R.L.	CONGELADOS DEL MONTE, S.A.
ARTINSOFT ZONA FRANCA, S.A.	CONTINENTAL AFA DISPENSING COMPANY
A.S.D. DE COSTA RICA, S.A.	CONTROLES DE CORRIENTE, S.A.
ATACOM INDUSTRIES, S.A.	COOPERATIVA AUTOGESTIONARIA DE SERVICIOS AEROINDUSTRIALES, R.L.
ATE - COSTA RICA (ADVANCED THERMOFORMING ENTERPRISE - COSTA RICA), S.A.	CORBATAS DE COSTA RICA C.C.R., LIMITADA
AVIONYX, S.A.	CORPORACION TECNOLOGICA LATINOAMERICANA TEC LATINA, S.A.
BPO INTERNATIONAL, S.A.	CORPORACIÓN DE INVERSION Y DESARROLLO BES, S.A.
BABYLIS (COSTA RICA), S.A.	CORPORACIÓN DE INVERSIONES TOURNON, S.A.
BAXTER AMERICAS SERVICES S.R.L.	CORPORACIÓN GEC S.A.
BAXTER PRODUCTOS MEDICOS, LTDA.	CORPORACIÓN HEHL, S.A.
BODEGA ZETA CUATRO, S.A.	CUEROS MONTAÑA BLANCA, S.A.
BOSTON SCIENTIFIC DE COSTA RICA S.R.L.	CYPRESS CREEK TECHNOLOGIES, S.A.
C&K COMPONENTS, S.A.	CYTYC SURGICAL PRODUCTS, S.A.
C.V.G. ALUMINIOS NACIONALES, S.A.	DAKOTA IMAGING, S.A.
CAMTRONICS, S.A.	DANIELS MANUFACTURERA, S.A.
CARTEX MANUFACTURERA, S.A.	DEL ORO, S.A.
CASA PROVEEDORA PHILLIPS (BODEGA)	DEROYAL CIENTIFICA LATINOAMERICA, S.A.
CASA PROVEEDORA PHILLIPS, S.A. (Comercialización complementaria)	DIURSA INMOBILIARIA DE COSTA RICA, S.A.
CASA PROVEEDORA PHILLIPS, S.A. (Procesadora)	DOLE SHARED SERVICES LIMITADA
CASINO INTERNACIONAL CASINEX, S.A.	DUNLAP SUNBRAND INTERNATIONAL INC.
CENTRO DE CIENCIA Y TECNOLOGÍA ULTRAPARK, S.A.	EMPRESA L.M.V. S.A.
CENTRO GLOBAL DE PROCESAMIENTO CHIQUITA S.R.L.	ESTRELLA DE PRECISION TECNOLOGICA, S.A.
CENTRO PRODUCCION PROFESIONAL CPP LTDA.	EXACTUS SOFTWARE DEVELOPMENT S.R.L.
COCA COLA INDUSTRIAS, S.R.L.	EXPORT FIRESTONE DE CENTROAMERICA, S.A.
COLOPLAST DE COSTA RICA S.A.	EXPORTADORA A & E DE COSTA RICA, S.A.
COMERCIALIZADORA CENTOAMERICANA GL, S.A. (BTICINO)	FABRICA INTERNACIONAL DE ENCAJES, S.A.
COMPAÑIA EMC TECNOLOGIA, S.A.	FIRST ALOE (C.R.), S.A.
	FISERV COSTA RICA, S.A.
	FORTECH MICROABRASIVOS, S.A.
	FRUCTA CR, S.A.
	FTZ COCA COLA PARK ADMINISTRATOR LTDA.

FTZ COCA COLA SERVICE COMPANY LTDA.

GERBER INGREDIENTS, S.A.
 GLOBAL BUSINESS SERVICES DE COSTA RICA
 LTDA.
 GRUPO DE CONTRATACION INTERNACIONAL
 I.C.G., S.A.
 GWW INTERNACIONAL, S.A.

HEART TRANSVERTER S.A.
 HEWLETT-PACKARD COSTA RICA LIMITADA
 HILOS A & E DE COSTA RICA, S.A.
 HILOS DE NORTEAMERICA, S.A.
 HOLA RAMON INTERNACIONAL, S.A.
 HOSPIRA HOLDINGS DE COSTA RICA LTDA.
 HUTCHINGS AUTOMOTIVE PRODUCTS, S.A.

IBM BUSINESS TRANSFORMATION CENTER S.R.L.
 IDI INTERNACIONAL, S.A.
 IKOR PUNTARENAS, S.A.
 IMPORT TRADING TECHNOLOGY, S.A.
 INAMED COSTA RICA, S.A.
 INDUSTRIA TEXTILERA DEL ESTE ITE,
 S.A. (METROPOLITANA)
 INDUSTRIA TEXTILERA DEL ESTE ITE, S.A.
 (CARTAGO)
 INMOBILIARIA OSLO S.A.
 INTERAMERICAN/PACIFIC WEST SITE SERVICES,
 SOCIEDAD ANONIMA
 INTRAPAC PACKAGING, S.A.
 INVERSIONES ZETA, S.A. (CARTAGO)
 INVERSIONES ZETA, S.A. (LA VALENCIA)
 INVERSIONES ZETA, S.A. (MONTECILLOS)

JONE DE SAN JOSE, S.A.
 JOYEROS COSTARRICENSES, S.A.

KES SYSTEMS & SERVICES COSTA RICA, S.A.

LABORATORIOS DENTALES, DE ZONA
 FRANCA, S.A.
 LENGUAJE LINE CR, S.A.
 LOS ARALLANES, S.A.
 L-TRES COMUNICACIONES COSTA RICA, S.A.

MACCAFERRI INDUSTRIAL DE COSTA RICA,
 LTDA.
 MADERIN ECO, S.A.
 MAERSK AMERICAS SSC, S.A.
 MAGNETICOS TOROID DE COSTA RICA, S.A.
 MANUFACTURERA CARTAGO S.R.L.
 MANUFACTURERA CHIRRIPO DEL SUR, S.A.
 MANUFACTURERA L.M.D., S.A.
 MARYSOL TECHNOLOGIES, S.A.
 MATERIALES ELECTRICOS AGUILA DE
 LATINOAMERICA, S.A.

Memorandum D11-4-27

MEDIAS Y CALCETINES, S.A.
 MEDTECH COSTA RICA, S.A.
 MENCHHOFFER S.A.
 MERLIN VME, S.A.
 METALES PROCESADOS M.R.W., S.A.
 METRO SERVICIOS ZONA FRANCA, S.A.
 MICRO TECHNOLOGIES, S.A.
 MULTI-MIX MICROTecnology, S.R.L.
 MUNDIAL COMERCIALIZADORA
 INTERNACIONAL, S.A.

NEEMAN MEDICAL INTERNATIONAL LATIN
 AMERICA, SOCIEDAD ANONIMA

OBERG COSTA RICA LTDA.

PANDUIT DE COSTA RICA LTDA.
 PARQUE GLOBAL, S.A.
 PARQUE INDUSTRIAL ZONA FRANCA ALAJUELA,
 S.A. (SARET)
 PFIZER ZONA FRANCA, S.A.
 PHAROS DE COSTA RICA, S.A.
 PHOTOCIRCUITS CORPORACION, S.A.
 POINT TECHNOLOGIES, S.A.
 PPC INDUSTRIAS, S.A.
 PRAXAIR FREE TRADE ZONE COSTA RICA LTDA.
 PRECISION CONCEPTS COSTA RICA, S.A.
 PROCOMER
 PRODUCTOS DE ESPUMA S.A.
 PRODUCTOS DEPORTIVOS K.F., S.A.
 PRODUCTOS FLORIDA, S.A.
 PROLEX, S.A.
 PROQUINAL COSTA RICA, S.A.
 PYCON DE COSTA RICA, S.A.

QUIMICOS VEGETALES (QUIVEL), S.A.

RAINBOW EXPORT PROCESSING, S.A.
 RAPID RX FULFILLMENT, S.R.L.
 RAWLINGS DE COSTA RICA, S.A.
 REMECINC, S.R.L.
 ROCHE SERVICIOS, S.A.
 ROPA DEL CARIBE, S.A.
 RYAN INGENIERIA DE COSTA RICA, S.A.
 RYAN MANUFACTURING DE COSTA RICA, S.A.

S.C.D.B. DE COSTA RICA, S.A.
 SABILA INDUSTRIAL S.A.
 SACO INTERNACIONAL, S.A.
 SAMUEL AARON DE ORO, S.A.
 SAPHILL, S.A.
 SAWTEK S.R.L.
 SERVICIOS DE ALCOHOL, S.A.
 SERVICIOS DE SOPORTE INTIMATE APPAREL,
 S.R.L.
 SERVICOM DEL OESTE, S.A.

January 6, 2006

SETON CENTRA S.R.L.
SETON COSTA RICA S.R.L.
SUPRA TELECOM DE COSTA RICA, S.A.
SUTTLE DE COSTA RICA, S.A.
SYKES LATIN AMERICA S.A.
SYLVANIA, S.A.
SYSDE COMPUTACION, S.A.

T.P.E., S.A.
TAISUCO DE COSTA RICA, S.A.
TECHSHOP INTERNACIONAL, S.A.
TELEFONICA DE PROMOCIONES DE SAN JOSÉ,
S.A.
TERADYNE DE COSTA RICA, S.A.
TERRAMIX, S.A.
TERRAPEZ, S.A.
TICOFRUT, S.A.
THE SEAT COVER FACTORY, S.A.

TILAPIAS DEL SOL, S.A.
TRIMPOT ELECTRONICAS, LTDA. (PLANTA
PRINCIIPAL)
TUNATUN INTERNACIONAL COSTA RICA, S.A.

UNION DEL OESTE DE COSTA RICA, S.R.L.
UNIVERSAL SERVICIOS DE CONTENEDORES, S.A.

VENTAS F.R. UNO, S.A.
VERDAD INFORMÁTICA DE COSTA RICA, S.A.
VIA INFORMATION TOOLS CR LTDA.
VORTECH LATINOAMERICA, S.A.

XELTRON, S.A.

ZONA FRANCA METROPOLITANA, S.A.
ZONA FRANCA PUNTARENAS, S.A.

APPENDIX B

LIST OF GOODS FOR WHICH THE COSTA RICA TARIFF MAY BE CLAIMED

The benefits of the Costa Rica Tariff **may be claimed** for goods classified under the following tariff item numbers only if the goods are considered originating as per the *CCRFTA Rules of Origin Regulations*, and such goods **are not** produced wholly or partially within a geographic area specified in accordance with subsection 16(2.1) of the *Customs Tariff* and Appendix A.

Note: This list has been compiled from Schedules 2 and 3 of Bill C-32, *An Act to implement the Free Trade Agreement between the Government of Canada and the Government of the Republic of Costa Rica* (the Act). If there are any discrepancies between this list and those set out in the Act, the Act takes precedence.

17019100	39221000	51111932	52052690	52063400	52093900
17019900	39222000	51111939	52052790	52063500	52094100
17029011	39229000	51111990	52052890	52064100	52094200
17029012	39231090	51112011	52053110	52064200	52094390
17029013	39232190	51112012	52053190	52064300	52094900
17029014	39232990	51112013	52053210	52064400	52095100
17029015	39233090	51112018	52053290	52064500	52095200
17029016	39234090	51112019	52053310	52071000	52095900
17029017	39235090	51112020	52053390	52079000	52101100
17029018	39239090	51112091	52053420	52081120	52101200
17029030	39241000	51112092	52053490	52081190	52101900
39191010	39249000	51113011	52053510	52081230	52102100
39191020	39251000	51113012	52053590	52081290	52102200
39191099	39252000	51113013	52054110	52081310	52102900
39199010	39253000	51113018	52054190	52081390	52103100
39219012	39259000	51113019	52054210	52081920	52103200
39219019	39261000	51113020	52054290	52081990	52103900
39199099	39262091	51113091	52054310	52082190	52104100
39201010	39262092	51113092	52054390	52082290	52104200
39201090	39262093	51119021	52054420	52082390	52104900
39202020	39262094	51119022	52054490	52082990	52105100
39202090	39262095	51119023	52054630	52083190	52105200
39203000	39262099	51119028	52054690	52083290	52105900
39204390	39263000	51119029	52054730	52083390	52111100
39204990	39264010	51119030	52054790	52083990	52111200
39205190	39264090	51119091	52054830	52084190	52111900
39205910	39269020	51119092	52054890	52084290	52112100
39206110	39269030	51130000	52061100	52084390	52112200
39206290	39269040	52030090	52061200	52084990	52112900
39206300	39269050	52041110	52061300	52085100	52113100
39207100	39269090	52041190	52061400	52085290	52113200
39207290	51071090	52041900	52061490	52085300	52113900
39207310	51072090	52042000	52061500	52085990	52114100
39207910	51081010	52051120	52061590	52091120	52114200
39209290	51081020	52051190	52062100	52091190	52114300
39209300	51082010	52051290	52062200	52091210	52114900
39209410	51082020	52051390	52062300	52091290	52115100
39209991	51091000	52051490	52062400	52091920	52115200
39211100	51099000	52051590	52062490	52091990	52115900
39211291	51100000	52052190	52062500	52092190	52121110
39211299	51111120	52052220	52062590	52092290	52121190
39211391	51111130	52052290	52063100	52092990	52121210
39211399	51111190	52052390	52063200	52093190	52121290
39219099	51111931	52052490	52063300	52093290	52121320

52121390	54034900	56021090	57024900	58063290	60011090
52121420	54041090	56022190	57025100	58063990	60012100
52121490	54049000	56022900	57025200	58064000	60012200
52121510	54050000	56029000	57025910	58071010	60012900
52121590	54061000	56031130	57025990	58071020	60019100
52122110	54062000	56031140	57029100	58079000	60019290
52122190	55011090	56031150	57029200	58081000	60019900
52122210	55012090	56031190	57029910	58089000	60024010
52122290	55019000	56031230	57029990	58090000	60024090
52122310	55020000	56031240	57031010	58101000	60029010
52122390	55031090	56031250	57031090	58109110	60029090
52122410	55032090	56031290	57032010	58109190	60031090
52122490	55034000	56031330	57032090	58109200	60032010
52122510	55039090	56031340	57033010	58109900	60032090
52122590	55049090	56031350	57033090	58110010	60033090
53062020	55061090	56031390	57039010	58110020	60034090
53071090	55062090	56031430	57039090	58110090	60039010
53072000	55069000	56031440	57041000	59011090	60039090
53082000	55070090	56031450	57049000	59019010	60041010
53089010	55081000	56031490	57050000	59019090	60041090
53089090	55082000	56039130	58011090	59021000	60049010
53091190	55091100	56039190	58012220	59022000	60049090
53091990	55091200	56039230	58012290	59029000	60051000
53092100	55092190	56039290	58012300	59031019	60052110
53092990	55092210	56039330	58012400	59031029	60052190
53109090	55092290	56039390	58012510	59032019	60052210
53110000	55093100	56039430	58012520	59032023	60052290
53110090	55093290	56039490	58012600	59032029	60052310
54011000	55094190	56041000	58013100	59039010	60052390
54012000	55094200	56042090	58013290	59039029	60052410
54021090	55095100	56049000	58013300	59041000	60052490
54022090	55095290	56050090	58013400	59049010	60053190
54023100	55095300	56060090	58013590	59049090	60053290
54023290	55095390	56071090	58013600	59050010	60053390
54023390	55095900	56072920	58019090	59050090	60053490
54023900	55096100	56072990	58021190	59061090	60054190
54024114	55096200	56074920	58021990	59069190	60054290
54024119	55096900	56074990	58022000	59069910	60054390
54024193	55099100	56075020	58023000	59069922	60054490
54024199	55099200	56075090	58031090	59069929	60059090
54024290	55099900	56079020	58039011	59070013	60061000
54024399	55101100	56079090	58039019	59070018	60062110
54024990	55101200	56081190	58039099	59070019	60062190
54025100	55102090	56081990	58041010	59070029	60062210
54025299	55103000	56089090	58041090	59080090	60062290
54025990	55109000	56090000	58042100	59090000	60062320
54026100	55111000	57011010	58042900	59100019	60062390
54026290	55112000	57011090	58043010	59100090	60062410
54026990	55113000	57019010	58043090	59111010	60062490
54031090	56011090	57019090	58050090	59111090	60063190
54032090	56012120	57021000	58061010	59112090	60063290
54033190	56012130	57023100	58061090	59113110	60063390
54033290	56012220	57023200	58062090	59113210	60063490
54033390	56012230	57023900	58063110	59114090	60064190
54033900	56012900	57024100	58063120	59119020	60064290
54034190	56013010	57024200	58063190	59119090	60064390

60064490	61052000	61151900	62042100	62105090	63029200
60069000	61059000	61152000	62042200	62111100	63029300
61011000	61061000	61159100	62042300	62111290	63029900
61012000	61062000	61159200	62042900	62112000	63031100
61013000	61069000	61159300	62043100	62113100	63031200
61019000	61071190	61159900	62043200	62113200	63031900
61021000	61071290	61161000	62043300	62113310	63039100
61022000	61071900	61169100	62043910	62113390	63039210
61023000	61072100	61169200	62043990	62113900	63039290
61029000	61072200	61169300	62044100	62114100	63039900
61031100	61072900	61169900	62044200	62114200	63041100
61031200	61079100	61171090	62044300	62114310	63041900
61031910	61079200	61172000	62044400	62114320	63049110
61031990	61079900	61178010	62044900	62114390	63049190
61032100	61081100	61178090	62045100	62114910	63049210
61032200	61081900	61179020	62045200	62114920	63049290
61032300	61082100	61179090	62045300	62114990	63049310
61032900	61082290	62011100	62045910	62121000	63049390
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64019929	64023000	64034000	64041119	64052090	94049090
64019930	64029100	64035100	64041191	64059000	

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<p>ISSUING OFFICE –</p> <p>Origin and Valuation Policy Division Trade Policy and Interpretation Directorate</p>	<p>HEADQUARTERS FILE –</p> <p>7034-5-14</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i></p>	<p>OTHER REFERENCES –</p> <p>D11-5-3</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D11-4-27, June 13, 2003</p> <p>Appendix A of D11-4-27, June 17, 2005</p>	

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

