

# **An Introductory Guide to the Market Access Initiative for the Least Developed Country and the Least Developed Country Tariff**

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**Note**

*This Introductory Guide to the Market Access Initiative for the Least Developed Country and the Least Developed Country Tariff* is a reference tool for programs administered by the Canada Customs and Revenue Agency (CCRA) only. Information on programs administered by other government departments and agencies is available through those departments' and agencies' Internet sites.

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## A. INTRODUCTION

### 1. Purpose of this Guide

This *Guide* provides an outline of the customs aspects of the Market Access Initiative for least developed countries (LDCs), which came into force on January 1, 2003. A list of the least developed countries can be found in APPENDIX "A" to this guide.

### 2. Who Should Use this Guide?

This guide has been developed to assist importers, exporters and customs staff understand the customs aspects of the Market Access Initiative. Members of the textile and apparel industries, as well as members of the brokerage community may also find the information and concepts presented in this guide to be useful.

While the *Guide* is accurate and comprehensive, it should only be considered as a reference tool. Any omissions or oversights remain the responsibility of the Origin Policy Unit, Origin and Valuation Division, Trade policy and Interpretation Directorate, Customs Branch. More detailed information concerning the Market Access Initiative for LDCs, and the programs upon which it will have an impact is available from such other sources as the Department of Foreign Affairs and International Trade (DFAIT).

Internet site: [www.dfait-maeci.gc.ca/tna-nac/ldc\\_back-en.asp](http://www.dfait-maeci.gc.ca/tna-nac/ldc_back-en.asp),  
the CCRA Internet site: [www.ccr-gc.ca/menu/EmenuKCA.html](http://www.ccr-gc.ca/menu/EmenuKCA.html) (Customs Memoranda),  
the Customs Tariff: [www.ccr-gc.ca/customs/general/publications/tariff2003/table-e.html](http://www.ccr-gc.ca/customs/general/publications/tariff2003/table-e.html)  
and the following Departmental memoranda;

*D6-2-3, Regulations Respecting the Refunds of Duties on Imported Goods*

*D11-4-4, Rules Of Origin Respecting The General Preferential Tariff And Least Developed Country Tariff*

*D17-1-0, Accounting for Imported Goods and Payment of Duties Regulations*

*D17-1-10, Coding of Customs Accounting Documents*

## B. THE MARKET ACCESS INITIATIVE FOR LDCs

### 1. Background to the Market Access Initiative

Addressing poverty in the world's poorest countries has been a longstanding concern of Canadians. In February of 2002, the Government of Canada began exploring the idea of expanding market access to the Canadian economy for LDCs. The idea, in principle is to encourage foreign development in the least developed countries through duty-free and quota-free access to the Canadian market for exports from these countries thereby promoting economic growth. There is an international consensus that bringing the world's poorest countries into the global economy is essential to their economic growth and development. Without economic growth, poverty does not decrease.

### 2. Objectives of the Initiative

The main objectives of the Initiative are:

- reduce poverty in the world's poorest countries;
- promote investment and development in the world's poorest countries;
- enhancing economic development through the reduction of trade barriers by providing enhanced opportunities for access to the Canadian market.

## C. DEFINITIONS

For ease of reference and the purposes of this guide, unless otherwise specified:

**beneficiary country** means a country or territory that is entitled to the benefits of the General Preferential Tariff (GPT) and for the purposes of this guide will have the same meaning as **GPT beneficiary**;

**CCRA** means the Canada Customs and Revenue Agency;

**ex-factory price** means the method of calculating the cost of producing a good. The ex-factory price is calculated as the total value of:

- (a) materials;
- (b) parts;
- (c) factory overhead;
- (d) labour;
- (e) any other reasonable costs incurred during the normal manufacturing process, e.g., duties and taxes paid on materials imported into a beneficiary country and not refunded when the goods were exported; and
- (f) a reasonable profit.

**Note**

Any costs incurred subsequent to the goods leaving the factory, such as freight, loading, temporary storage, are not included in the ex-factory price calculation.

**GPT** means the General Preferential Tariff;

**GPT beneficiary** means a country or territory entitled to the GPT tariff;

**GSP** means the General System of Preference and for the purposes of this guide, has the same meaning as the **GPT**;

**LDC** means a Least-developed country as defined by the United Nations Committee on Development Policy and as further identified in Appendix “A” to this guide as a country entitled to the benefits of duty-free and quota-free access to the Canadian market under the Market Access Initiative for Least developed countries;

**LDC beneficiary** means a country or territory entitled to the LDCT;

**LDCT** means the Least Developed Country Tariff;

**originating good** means a good that originates in an LDC by satisfying one of the applicable LDC rules of origin;

**rules of origin** means the rules of origin regulations respecting the General Preferential Tariff and Least Developed Country Tariff for entitlement to duty-free access to the Canadian market under the Market Access Initiative for Least developed countries as found in Departmental memorandum D11-4-4.

## D. DUTY ELIMINATION UNDER THE MARKET ACCESS INITIATIVE

### 1. General Note

In 2000, Canada's imports from LDCs were one one-thousandth (0.1 percent) of our total imports, half of what they were in 1991. Canada imported \$367 million of products from 48 of these countries. Over the past decade, imports from LDCs have averaged just over \$300 million a year. Prior to this initiative, approximately half of our imports from LDCs faced tariffs averaging 19 percent. Essentially all their agriculture imports (more than 99 percent) already enter duty free.

### 2. Products Included in the Initiative

With few specific exclusions, all goods imported into Canada determined to be originating in an LDC will be granted duty-free status.

### 3. Products Not Included in the Initiative

Under the terms of the Initiative, certain supply-managed agricultural products will be excluded from duty-free and quota-free entitlement. Dairy, poultry and egg products originating in an LDC are not entitled to duty-free status.

### 4. Immediate Duty Elimination

The Initiative provides for the immediate granting of duty-free status to qualified imports from LDCs upon implementation. Qualified goods with proper proof of origin documentation accounted for on, or after, 12:01 a.m. January 1, 2003 will be entitled to the benefits of duty-free status under the terms of the Initiative.

The current staging reductions of LDCT rates have been discontinued and replaced with an immediate rate of "Free" under authority of Statutory Order Regulation.

## E. TARIFF TREATMENT

### 1. Least Developed Country Tariff Treatment (LDCT)

To be eligible for the LDCT, goods must satisfy legal requirements respecting:

- rules of origin;
- certification; and
- direct shipment.

The LDCT requirements regarding rules of origin and certification are described in the following sections of this *Guide*. The shipping requirements are described below.

### 2. Shipping Requirements

The goods must be shipped directly on a through bill of lading (TBL) to a consignee in Canada from the LDC in which the goods were certified. Evidence in the form of a TBL (or a copy) showing that the goods have been shipped directly to a consignee in Canada must be presented to the CCRA upon request.

The TBL is one single document that is issued prior to the goods beginning their journey when the carrier assumes care, custody, and control of the goods and will usually contain the following information:

- (a) the identity of the exporter in the country of origin;
- (b) the identity of the consignee in Canada;
- (c) the identity of the carrier or agent who assumes liability for the performance of the contract;
- (d) the contracted routing of the goods identifying all points of transshipment;
- (e) a full description of the goods and the marks and numbers of the package; and
- (f) the place and date of issue.

**Note**

A TBL that does not include all points of transshipment may be accepted, if these are set out in related shipping documents presented with the TBL.

On a case-by-case basis, an amended TBL may be accepted as proof of direct shipment where documentation errors have occurred and the amended TBL corrects an error in the original document. In such cases, the carrier must provide proof that the amended TBL reflects the actual movement of the goods as contracted when the goods began their journey. Documentation presented must clearly indicate the actual movement of the goods.

Air cargo is usually transshipped in the air carrier's home country even if no transshipment is shown on the house air waybill. Therefore, where goods are transported via airfreight, the house air waybill is acceptable as a TBL.

### **3. Transshipment**

Under the LDCT treatment, goods may be transshipped through an intermediate country, provided that:

- they remain under customs transit control in the intermediate country;
- they do not undergo any operation in the intermediate country, other than unloading, reloading or splitting up of loads or any other operation required to keep the goods in good condition;
- they do not enter into trade or consumption in the intermediate country; or
- they do not remain in temporary storage in the intermediate country for a period exceeding six (6) months.

For more information on shipping requirements and transshipment, refer to D11-4-4 *Rules of Origin Respecting the General Preferential Tariff and the Least Developed Country Tariff* at the CCRA Internet site: [www.ccr.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html](http://www.ccr.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html)

### **4. Other Tariff Treatments**

In some cases, goods from an LDC may not qualify for duty-free status. In these situations the goods may still be eligible for the General Preferential Tariff (GPT), or Most-Favoured-Nation Tariff (MFN).

## 5. Tariff Treatment Codes for LDC Goods

Goods imported from an LDC beneficiary should be accounted for under one of the following tariff treatment codes:

- LDC 08
- GPT 09
- MFN 02

For additional information on the accounting of imported goods, refer to D17-1-10 *Coding of Customs Accounting Documents* at the CCRA Internet site: [www.cra.gc.ca/E/pub/cm/d17-1-10/README.html](http://www.cra.gc.ca/E/pub/cm/d17-1-10/README.html)

## F. RULES OF ORIGIN

There are two methods under which goods from an LDC can be considered to be entitled to the benefits of duty-free access to Canada. First, all goods currently entitled to the benefits of the LDCT can qualify under a wholly produced rule or a cumulative manufacturing process in an LDC beneficiary with value-added inputs or cumulations from other LDCs or Canada. Second, and with specific reference to textile and apparel goods, a good can qualify under a wholly produced rule or one of the new specific rules of origin governing the country of origin of inputs and the manufacture of goods. The application of either one of the existing rules or any of the new rules is dependent on the nature of the good being exported and where it is provided for in the Schedule to the *Rules of Origin Regulations Respecting the General Preferential Tariff and the Least Developed Country Tariff* (the “**schedule**”) (**APPENDIX “B”**). All goods that are entitled to the LDCT must be certified as originating in an LDC under one of the following rules:

### 1. Wholly Produced in One or More LDCs

A good originates in a beneficiary country or a least developed country if the good is:

- (a) a mineral good extracted from the soil or the sea-bed of the country;
- (b) a vegetable good harvested in the country;
- (c) a live animal born and raised in the country;
- (d) a good obtained in the country from a live animal;
- (e) a good obtained from hunting or fishing in the country;
- (f) a good derived from sea fishing or other marine goods taken from the sea by a vessel of the country;
- (g) a good produced on board a factory ship of the country exclusively from a good referred to in paragraph (f);
- (h) waste and scrap derived from manufacturing operations of the country;
- (i) used goods of the country imported into Canada for use only for the recovery of raw materials; or
- (j) a good produced in the country exclusively from a good referred to in any of paragraphs (a) to (h).



## 2. General 40% LDC Cumulative

All goods currently entitled to the benefits of the LDCT originate in an LDC if the value of the materials, parts or products **originating outside that country**, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada.

## 3. Specific Rules of Origin for Textile and Apparel Goods

Except in the case of goods listed in Parts A1, B1, C1 and D of the schedule, goods originate in a least developed country if the value of the materials, parts or products **originating outside that country**, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada.

Goods listed in Parts A1 and A2 of the schedule originate in a least developed country if they are spun or extruded in a least developed country and do not undergo further processing outside a least developed country.

Goods listed in Parts B1 and B2 of the schedule originate in a least developed country if they are produced in a least developed country from yarns originating in a least developed country, a beneficiary country or Canada, provided:

- (a) the yarns do not undergo further processing outside a least developed country, a beneficiary country or Canada; and
- (b) the fabrics do not undergo further processing outside a least developed country.

Goods listed in Parts C1 and C2 of the schedule originate in a least developed country if they are assembled in a least developed country from fabric cut in that country or in Canada, or from parts knit to shape, provided the fabric, or the parts knit to shape, are produced in:

- (a) any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns or fabric do not undergo further processing outside a least developed country or Canada; or
- (b) a beneficiary country from yarns originating in a least developed country, a beneficiary country or Canada, provided:
  - (i) the yarns and fabric do not undergo further processing outside a least developed country, a beneficiary country or Canada; and
  - (ii) the value of any materials, including packing, that are used in the manufacture of the goods and that originate outside the least developed country in which the goods are assembled is no more than 75% of the ex-factory price of the goods as packed for shipment to Canada.

Goods listed in Part D of the schedule originate in a least developed country if they are cut, or knit to shape, and sewn or otherwise assembled in the least developed country from fabric produced in any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns and fabric have not undergone further processing outside a least developed country or Canada.

#### 4. Examples – Practical Application of Specific Rules of Origin

##### ORIGIN CRITERIA “A” – Accumulation Rule

*Goods currently entitled to the benefits of the LDCT, and listed in Parts A2, B2 or C2 of the schedule to the Regulations, can qualify as originating under the existing LDC rules of origin – or under one of the applicable new rules of origin as identified in criteria B through G.*

Wool of Yemen is combined with spandex of Hong Kong and sewing thread of India to manufacture wool socks in Yemen. Under the Accumulation Rule of origin criteria “A”, a textile or apparel good must contain parts and materials of LDC origin that represent no less than 40% of the ex-factory price of the good as it is packed for shipment to Canada. The wool of Yemen origin represents 35% of the ex-factory price. The sewing thread of India and spandex of Hong Kong represents an additional 7%. The accumulation rule allows for inputs from a GPT country, in this case both Hong Kong and India, to be included in the 40% parts and materials requirement. The 35% input of wool from Yemen combined with the 7% sewing thread and spandex input from GPT countries meets the 40% input requirement under the accumulation rule. The socks qualify for duty-free market access.

##### ORIGIN CRITERIA “B” – Yarn and Thread Rule

*Goods listed in Parts A1 and A2 of the schedule and classified as “Yarns or Sewing Threads” originate in a LDC if they are spun or extruded in a LDC.*

Cotton of any country of origin is imported into Bangladesh and spun into yarn or sewing thread in that same country. Under the specific rule of origin for goods listed in Parts A1 or A2 of the schedule, the process of spinning the cotton into yarn or sewing thread is sufficient to confer originating status on the goods. The finished yarn or sewing thread is allowed to be further processed in another LDC country, returned to Bangladesh and exported as yarn or sewing thread and still be certifiable as originating in an LDC.

However, if the finished yarn or sewing thread were further processed outside of an LDC, in China for instance, returned to Bangladesh and exported as sewing thread or yarn, this would offend the provisions of this specific rule of origin and the goods would not be entitled to be certified as originating in an LDC.

It should be further noted that in respect of goods listed in Part A2 of the schedule, the exporter/producer has the option of certifying the goods under this specific rule or under the more general LDC cumulative input rule of a minimum of 40% LDC input.

##### ORIGIN CRITERIA “C” – Fabric Rule

*Goods listed in Parts B1 and B2 of the schedule and classified as “Fabrics” originate in an LDC if they are produced in an LDC from yarns originating in an LDC, a GPT country or Canada.*

Yarn produced in India is exported to Mali. This yarn is processed into finished cotton fabric in Mali by an automated looming process. The finished fabric is then exported to Canada. The finished fabric has been produced in an LDC country from yarn originating in a GPT country and exported direct to Canada without further processing outside of an LDC. This process meets the requirements of the specific rule of origin for goods listed in Parts B1 and B2 of the schedule. Therefore, the goods are entitled to be certified as originating in an LDC.

Consider if the yarn was imported into Mali from Spain. The yarn is processed into finished fabric in Mali and exported to Canada. In this scenario, the Spanish origin of the yarn (Spain not being a GPT or

LDC beneficiary) offends the requirement in the specific rule of origin that the yarn be of LDC, GPT or Canadian origin. The finished fabric would not be entitled to be certified as LDC originating.

It should be further noted that in respect of goods listed in Part B2 of the schedule, the exporter/producer has the option of certifying the goods under this specific rule or under the more general LDC cumulative input rule of a minimum of 40% LDC input.

#### **ORIGIN CRITERIA "D" - Apparel Rule 1**

*Goods listed in Parts C1 and C2 of the schedule and classified as articles of apparel.*

Goods classified as articles of apparel are required to be assembled in an LDC. The fabric used in the manufacture of these articles of apparel must be cut in **that** LDC or Canada, or in the case where the article of apparel is assembled from parts, those parts must be knit to shape in **any** LDC or Canada.

The fabric, or the parts knit to shape must be produced in

- i) **any** LDC or in Canada from yarns originating in **any** LDC, a GPT country or in Canada. The yarns or fabric or parts knit to shape cannot undergo any further processing outside any LDC or Canada prior to being assembled into an article of apparel.

Dresses or skirts manufactured in Mali will qualify as originating and be eligible for duty-free LDCT provided that the dresses or skirts are assembled in Mali and made up from fabric that has been cut in Mali or Canada. The fabric must be produced in any LDC or in Canada from yarns that originate in any LDC, GPT country or Canada and must not have undergone any further processing outside any LDC or Canada.

It should be further noted that in respect of goods listed in Part C2 of the schedule, the exporter/producer has the option of certifying the goods under this specific rule or under the more general LDC cumulative input rule of a minimum of 40% LDC input.

#### **ORIGIN CRITERIA "E" - Apparel Rule 2**

*Goods listed in Parts C1 and C2 of the schedule and classified as articles of apparel.*

Goods classified as articles of apparel are required to be assembled in an LDC. The fabric used in the manufacture of these articles of apparel must be cut in **that** LDC or Canada, or in the case where the article of apparel is assembled from parts, those parts must be knit to shape in **any** GPT country.

The fabric, or the parts knit to shape must be produced in

- ii) **any** GPT country from yarns originating in an LDC, a GPT or in Canada. The yarns or fabric cannot undergo any further processing outside an LDC, a GPT country or Canada and the value of all materials, including packing, used in the manufacture of the goods that originate outside the LDC in which the goods are assembled is no more than 75% of the ex-factory price of the goods as packed for shipment to Canada.

Those same dresses or skirts manufactured in Mali will qualify as and be eligible for duty-free LDCT provided that the dresses or skirts are assembled in Mali and the fabric used in the manufacture of the dresses or skirts is produced in a GPT country from yarns originating in an LDC, a GPT country or Canada. The yarns and fabric cannot undergo further processing outside an LDC, a GPT country or Canada. When using fabric manufactured in a GPT country, the value of any materials, including packing, that does not originate in the LDC in which the dresses or skirts are assembled, must not exceed 75% of the ex-factory price of the goods as packed for shipment to Canada.

It should be further noted that in respect of goods listed in Part C2 of the schedule, the exporter/producer has the option of certifying the goods under this specific rule or under the more general LDC cumulative input rule of a minimum of 40% LDC input

#### **ORIGIN CRITERIA “F” – Other Made-up Textile Articles Rule**

*Goods classified as “other made-up” textiles and listed in Part D of the schedule must be cut, or knit to shape, and sewn or otherwise assembled in the LDC from fabric produced in any LDC or Canada from yarns originating in an LDC, a GPT country or Canada.*

Wool yarn is produced in Afghanistan (or a GPT country or Canada) and exported directly to Bangladesh (or another LDC or Canada) and further produced into wool fabric. The wool fabric is shipped directly to Lao People’s Democratic Republic for further production into a good classified as “Other Made-up Textile Articles”. The production process of the finished good in Lao People’s Democratic Republic must include cutting or knitting to shape of the fabric as well as sewing or otherwise assembling in that country.

#### **ORIGIN CRITERIA “G” – Wholly Produced Rule**

Consider cotton harvested in Burundi. The cotton is processed into yarn or thread in Burundi and manufactured into blankets in Burundi, and exported from Burundi to Canada. The goods are wholly obtained, produced and manufactured in Burundi. The origin criteria on the Textile and Apparel Certificate of Origin is indicated as “G”.

For additional information on the LDC Rules of Origin, refer to D11-4-4 *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff* at the CCRA Internet site:  
[www.ccra.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html](http://www.ccra.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html)

## **G. CERTIFICATE OF ORIGIN**

### **1. Form A – Certificate of Origin**

Non-textile and apparel goods must be certified as entitled to the benefits of duty-free market access under the LDCT on a Form A – Certificate of Origin.

For goods, other than textile and apparel goods, currently entitled to the benefits of the LDCT, the existing rules of origin for the Least Developed Country Tariff (LDCT) will remain in force and effect and may be used by exporters/producers to determine the entitlement of goods to the benefits of the Market Access Initiative.

The existing rules are set out in D11-4-4 and are further detailed in attachments to the Form A – Certificate of Origin as Origin criteria:

“P” – “100% Wholly produced in a LDC country”.

“F” – “40% of the ex-factory price of the good was produced in THAT LDC country.  
\* 20% of the 40% ex-factory cost can be from any GPT country.

“G” – 40% of the ex-factory price of the goods was cumulatively produced in more than one LDCT beneficiary country.  
\*20% of the 40% ex-factory cost can be from any GPT country.

See APPENDIX “C” for Form A – Certificate of Origin template.

## 2. Textile and Apparel Goods Originating in a Least Developed Country (LDC) Certificate of Origin

Textile and apparel goods must be certified as entitled to the benefits of the LDCT on the *Textile and Apparel Goods Originating in a Least Developed Country (LDC) Certificate of Origin*. The new rules of origin for textile and apparel goods will be set out in D11-4-4. This memorandum also sets out specific origin criteria under which goods must qualify as well as specific instructions for completing the certificate. These instructions and criteria are also available on the reverse side of the original document. For ease of reference, the origin criteria for textile and apparel goods are categorized as follows:

### Preference Criteria

- A The good is produced in an LDC and the value of the materials, parts or products originating outside that LDC, or in an undetermined location, and used in the manufacture or production of the goods does not exceed 60 percent of the ex-factory price of the good as packed for shipment to Canada. **For purposes of this criterion, up to twenty percent (20%) of the ex-factory price may originate from any General Preferential Tariff (GPT) eligible countries. This criterion does not apply to goods listed in Part A1, Part B1, Part C1 or D of the Schedule to the Regulations.**
- B The good is listed in Part A1 or Part A2 of the Schedule to the *Regulations* and has been spun or extruded in an LDC and has not undergone any further processing outside an LDC.
- C The good is listed in Part B1 or Part B2 of the Schedule to the *Regulations* and is produced in an LDC from yarns originating in an LDC, a GPT beneficiary or Canada and the yarns have not undergone further processing outside an LDC, a GPT beneficiary or Canada; and the fabric has not undergone further processing outside an LDC.
- D The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in any LDC or Canada from yarns originating in an LDC, a GPT beneficiary or Canada and the yarns or fabric have not undergone further processing outside an LDC or Canada.

#### Note

**This criterion applies if the fabric (or parts knit to shape) is produced in any LDC or Canada.**

- E The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in an LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in a GPT beneficiary from yarns originating in an LDC, a GPT beneficiary or Canada and neither the yarns or the fabric have undergone further processing outside an LDC, a GPT beneficiary or Canada and the value of any materials, including packing, originating outside of that LDC used in the manufacture of the good does not exceed 75 percent of the ex-factory price of the good as packed for shipment to Canada.

#### Note

**This criterion applies if the fabric (or parts knit to shape) is produced in a GPT beneficiary.**

- F The good is listed in Part D of the Schedule to the *Regulations* and was cut (or knit to shape) and sewn or otherwise assembled in an LDC from fabric produced in any LDC or Canada from yarns originating in an LDC, a GPT beneficiary or Canada and the yarns and fabric have not undergone further processing outside an LDC or Canada.
- G The good is “wholly obtained or produced entirely” in the territory of one or more LDCs or Canada.

See APPENDIX “C” for Textiles and Apparel Goods Certificate of Origin template.

For ease of reference, the table below (**Table 1**) illustrates the applicable origin criteria for goods listed under the various Parts of the schedule.

**Table 1**

**APPLICABLE ORIGIN CRITERIA FOR TEXTILE AND APPAREL GOODS**

GOODS		ORIGIN CRITERIA						
PART TO SCHEDULE		'A'	'B'	'C'	'D'	'E'	'F'	'G'
A1	Yarns/Threads	N/A	3	N/A	N/A	N/A	N/A	3
A2	Yarns/Threads	3	3	N/A	N/A	N/A	N/A	3
B1	Fabrics	N/A	N/A	3	N/A	N/A	N/A	3
B2	Fabrics	3	N/A	3	N/A	N/A	N/A	3
C1	Apparel Goods	N/A	N/A	N/A	3	3	N/A	3
C2	Apparel Goods	3	N/A	N/A	3	3	N/A	3
D	Other Made-up Textile Articles	N/A	N/A	N/A	N/A	N/A	3	3

For additional information on the Form A – Certificate of Origin and the Textile and Apparel Goods Originating in a Least Developed Country (LDC) Certificate of Origin, refer to D11-4-4 *Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff* at the CCRA internet site: [www.ccra.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html](http://www.ccra.gc.ca/E/pub/cm/d11-4-4/d11-4-4-e.html)

## H. VERIFICATION OF ORIGIN

Verifications of the origin of imports from an LDC will be done initially through an origin questionnaire or letter. The Origin and Valuation Division, Origin Audit Unit in CCRA headquarters will send an origin verification questionnaire to the exporter/producer of an importation that is the subject of a verification.

The exporter/producer will complete the questionnaire or respond to the verification letter in the manner directed and return the completed document(s) to CCRA HQ. An origin auditor will review the document and determine, based on the information provided, whether the goods meet the requirements of the rules of origin, do not meet the requirements or if additional information is required.

If it is determined that the goods do not meet the requirements of the rules of origin, a CCRA official will issue a “Notice of Intent to Deny”. This will serve as notice to the importer and exporter/producer that the goods do not qualify for the LDCT. The goods at issue will be determined dutiable at the next most beneficial rate of duty – either the GPT or the MFN. This entitlement will depend on the eligibility of the goods and the proof of origin requirements that are available to the customs officer(s). Note that the Form A – Certificate of Origin or an Exporter’s Statement of Origin is a requirement for entitlement to the GPT.

If the origin auditor determined that additional information is required, they may issue a notification of intent to visit the premises of the exporter/producer. A copy of this notice will be sent to the designated official of the country in which the exporter/producer is located.

If the exporter/producer consents to the site visit, a verification team will visit the premises of the exporter/producer to gather the information that was unavailable in the questionnaire. Upon completion of the origin audit, CCRA will issue a preliminary report to the exporter/producer, outlining the results of the information gathering phase of the visit.

Upon review of the information in Canada and conclusion of the origin audit, CCRA will issue a final report detailing the findings of the origin audit. This report will be sent to the exporter/producer, with a notice of decision on the status of the goods vis-à-vis duty-free LDCT entitlement.

## **I. ADDITIONAL INFORMATION**

Additional information concerning the customs aspects of the Market Access Initiative for LDCs may be obtained from the Director, Client Services, at any regional customs office, (see **APPENDIX "D"**) or from the:

Origin and Valuation Division  
Trade Policy and Interpretation Directorate  
Customs Branch  
Canada Customs and Revenue Agency  
191 Laurier Avenue West, 9th Floor  
Ottawa, ON  
K1A 0L5

Telephone: (613) 941-5499 or 957-4351

Facsimile: (613) 954-5500

## APPENDIX “A”

### List of Countries Entitled to Least-Developed Country Duty-Free Tariff Treatment

Afghanistan	Liberia
Angola	Madagascar
Bangladesh	Malawi
Benin	Maldives
Bhutan	Mali
Burkina Faso	Mauritania
Burundi	Mozambique
Cambodia	Nepal
Cape Verde	Niger
Central African Republic	Rwanda
Chad	Samoa, Western
Comoros	Sao Tome and Principe
Congo, Democratic Republic of the	Senegal
Djibouti	Sierra Leone
Equatorial Guinea	Solomon Islands
Eritrea	Somalia
Ethiopia	Sudan
Gambia	Tanzania, United Republic of
Guinea	Togo
Guinea-Bissau	Tuvalu
Haiti	Uganda
Kiribati	Vanuatu
Lao People’s Democratic Republic	Yemen, Republic of
Lesotho	Zambia



# GENERAL PREFERENTIAL TARIFF AND LEAST DEVELOPED COUNTRY TARIFF RULES OF ORIGIN REGULATIONS

## Interpretation

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

“beneficiary country” means a country that is a beneficiary of the General Preferential Tariff;  
(pays bénéficiaire)

“least developed country” means a beneficiary country that is a beneficiary of the Least Developed Countries Tariff. (pays parmi les moins développés)

## Origin of Goods

2. (1) A good originates in a beneficiary country or a least developed country if the good is

- (a) a mineral good extracted from the soil or the seabed of the country;
- (b) a vegetable good harvested in the country;
- (c) a live animal born and raised in the country;
- (d) a good obtained in the country from a live animal;
- (e) a good obtained from hunting or fishing in the country;
- (f) a good derived from sea fishing or other marine goods taken from the sea by a vessel of the country;
- (g) a good produced on board a factory ship of the country exclusively from a good referred to in paragraph (f);
- (h) waste and scrap derived from manufacturing operations of the country;
- (i) used goods of the country imported into Canada for use only for the recovery of raw materials; or
- (j) a good produced in the country exclusively from a good referred to in any of paragraphs (a) to (h).

(2) Goods originate in a beneficiary country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 40% of the ex-factory price of the goods as packed for shipment to Canada.

(2.1) Goods other than goods of tariff item Nos. set out in Parts A1, B1, C1 and D of the schedule originate in a least developed country if the value of the materials, parts or products originating outside that country, or in an undetermined location, and used in the manufacture or production of the goods is no more than 60% of the ex-factory price of the goods as packed for shipment to Canada.

(2.2) Goods of tariff item Nos. set out in Parts A1 and A2 of the schedule originate in a least developed country if they are spun or extruded in a least developed country and do not undergo further processing outside a least developed country.

(2.3) Goods of tariff item Nos. set out in Parts B1 and B2 of the schedule originate in a least developed country if they are produced in a least developed country from yarns originating in a least developed country, a beneficiary country or Canada, provided:

- (a) the yarns do not undergo further processing outside a least developed country, a beneficiary country or Canada; and
- (b) the fabrics do not undergo further processing outside a least developed country.

(2.4) Goods of tariff item Nos. set out in Parts C1 and C2 of the schedule originate in a least developed country if they are assembled in a least developed country from fabric cut in that country or in Canada, or from parts knit to shape, provided the fabric, or the parts knit to shape, are produced in:

- (a) any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns or fabric do not undergo further processing outside a least developed country or Canada; or
- (b) a beneficiary country from yarns originating in a least developed country, a beneficiary country or Canada, provided:
  - (i) the yarns and fabric do not undergo further processing outside a least developed country, a beneficiary country or Canada; and
  - (ii) the value of any materials, including packing, that are used in the manufacture of the goods and that originate outside the least developed country in which the goods are assembled is no more than 75% of the ex-factory price of the goods as packed for shipment to Canada.

(2.5) For the purpose of subparagraph (2.4)(b)(ii), any materials used in the manufacture or production of the goods referred to in that subparagraph that originate from Canada are deemed to have originated in the least developed country.

(2.6) Goods of tariff item Nos. set out in Part D of the schedule originate in a least developed country if they are cut, or knit to shape, and sewn or otherwise assembled in the least developed country from fabric produced in any least developed country or Canada from yarns originating in a least developed country, a beneficiary country or Canada, provided the yarns and fabric do not undergo further processing outside a least developed country or Canada.

(3) For the purpose of subsection (2), the following are deemed to have originated in the beneficiary country:

- (a) any materials, parts or products used in the manufacture or production of the goods referred to in that subsection and originating from any other beneficiary country or from Canada, and
- (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the beneficiary country.

(4) For the purpose of subsection (2.1), the following are deemed to have originated in the least developed country:

- (a) any materials, parts or products used in the manufacture or production of the goods referred to in that subsection and that
  - (i) originate from any other least developed country or from Canada, or
  - (ii) have a value of up to 20% of the ex-factory price of the goods, as packed for shipment to Canada, from a beneficiary country other than a least developed country; and

- (b) any packing required for the transportation of the goods referred to in that subsection, not including packing in which the goods are ordinarily sold for consumption in the least developed country.

3. (1) For the purpose of determining the origin of goods, each good in a shipment shall be considered separately, except that

- (a) if a group, set or assembly of goods is classified in one tariff item, the group, set or assembly shall be considered to be one good, and
- (b) tools, parts and accessories
  - (i) that are imported with a good,
  - (ii) that constitute the standard equipment customarily included in the sale of a good of that kind, and
  - (iii) the price of which is included in that of the good and for which no separate charge is made,

shall be considered as forming a whole with the good.

(2) An unassembled good that is imported in more than one shipment because it is not feasible for transport or production reasons to import it in one shipment shall be considered to be one good.

*Direct Shipment*

4. (1) Goods are entitled to the General Preferential Tariff only if the goods are shipped directly to Canada, with or without transshipment, from a beneficiary country.

(2) Goods are entitled to the Least Developed Country Tariff only if the goods are shipped directly to Canada, with or without transshipment from a least developed country.

**SCHEDULE**

*(Section 2)*

**PART A1**

**YARNS AND SEWING THREADS**

5204.11.90, 5204.19.00, 5204.20.00, 5205.11.90, 5205.12.90, 5205.13.90, 5205.14.90, 5205.15.90, 5205.21.90, 5205.22.90, 5205.23.90, 5205.24.90, 5205.26.90, 5205.27.90, 5205.28.90, 5205.31.90, 5205.32.90, 5205.33.90, 5205.34.90, 5205.35.90, 5205.41.90, 5205.42.90, 5205.43.90, 5205.44.90, 5205.46.90, 5205.47.90, 5205.48.90, 5206.11.00, 5206.12.00, 5206.13.00, 5206.14.00, 5206.14.90, 5206.15.00, 5206.15.90, 5206.21.00, 5206.22.00, 5206.23.00, 5206.24.00, 5206.24.90, 5206.25.00, 5206.25.90, 5206.31.00, 5206.32.00, 5206.33.00, 5206.34.00, 5206.35.00, 5206.41.00, 5206.42.00, 5206.43.00, 5206.44.00, 5206.45.00, 5207.10.00, 5207.90.00, 5306.20.20, 5401.10.00, 5402.62.90, 5406.10.00, 5508.10.00, 5509.21.90, 5509.22.90, 5509.31.00, 5509.32.90, 5509.41.90, 5509.42.00, 5509.52.90, 5509.53.00, 5509.53.20, 5509.53.30, 5509.53.40, 5509.53.90, 5509.61.00, 5509.62.00, 5509.69.00, 5509.91.00, 5509.92.00, 5509.99.00, 5510.20.90, 5511.10.00, 5511.20.00

**PART A2**

**YARNS AND SEWING THREADS**

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**PART B1**

**FABRICS**

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## **PART B2**

### **Fabrics**

5007.10.00, 5007.20.00, 5007.90.00, 5111.11.10, 5111.11.30, 5111.19.10, 5111.19.20, 5111.19.39, 5111.19.90, 5111.20.19, 5111.20.20, 5111.20.92, 5111.30.19, 5111.30.20, 5111.30.30, 5111.30.92, 5111.90.10, 5111.90.29, 5111.90.30, 5111.90.92, 5112.11.10, 5112.19.11, 5112.19.19, 5112.19.92, 5112.20.10, 5112.20.92, 5112.30.10, 5112.30.20, 5112.30.30, 5112.30.92, 5112.90.10, 5112.90.92, 5113.00.00, 5208.11.10, 5208.12.10, 5208.12.20, 5208.19.10, 5208.21.10, 5208.21.20, 5208.22.10, 5208.29.10, 5208.31.10, 5208.32.10, 5208.33.10, 5208.39.10, 5208.41.10, 5208.42.10, 5208.42.20, 5208.43.10, 5208.43.20, 5208.49.10, 5208.49.20, 5208.52.10, 5208.52.20, 5208.52.30, 5208.59.10, 5209.11.10, 5209.19.10, 5209.21.10, 5209.29.10, 5209.31.10, 5212.11.10, 5212.11.90, 5212.12.10, 5212.12.90, 5212.13.10, 5212.13.20, 5212.13.90, 5212.14.10, 5212.14.20, 5212.14.90, 5212.15.10, 5212.15.90, 5212.21.10, 5212.21.90, 5212.22.10, 5212.22.90, 5212.23.10, 5212.23.90, 5212.24.10, 5212.24.90, 5212.25.10, 5212.25.90, 5309.11.10, 5309.11.90, 5309.19.10, 5309.19.90, 5309.21.00, 5309.29.10, 5309.29.20, 5309.29.90, 5310.10.00, 5310.90.10, 5310.90.90, 5311.00.00, 5311.00.10, 5311.00.90, 5407.10.10, 5407.41.10, 5407.42.10, 5407.42.20, 5407.52.10, 5407.61.95, 5407.61.96, 5407.69.10, 5407.69.30, 5407.73.10, 5407.82.10, 5407.92.10, 5407.94.10, 5408.21.10, 5408.21.20, 5408.22.11, 5408.22.19, 5408.22.21, 5408.22.30, 5408.24.11, 5408.24.91, 5408.31.10, 5408.31.20, 5408.32.10, 5408.32.20, 5408.32.30, 5408.34.10, 5512.11.10, 5512.19.10, 5512.99.10, 5513.11.10, 5513.31.10, 5513.32.10, 5513.33.10, 5513.41.10, 5513.41.20, 5515.11.10, 5515.13.10, 5515.13.90, 5515.22.00, 5515.92.00, 5516.14.10, 5516.21.10, 5516.23.10, 5516.24.10, 5516.31.00, 5516.32.00, 5516.33.00, 5516.34.00, 5516.91.10, 5516.93.10, 5801.10.10, 5801.10.90, 5801.21.00, 5801.22.10, 5801.22.90, 5801.25.20, 5801.26.00, 5801.32.10, 5801.32.90, 5801.33.00, 5801.35.10, 5801.35.20, 5801.35.90, 5801.36.00, 5801.90.10, 5801.90.90, 5802.11.10, 5802.19.10, 5802.19.20, 5803.10.20, 5803.90.11, 5803.90.91, 5803.90.99, 5804.10.10, 5804.29.00, 5804.30.10, 5805.00.10, 5806.10.10, 5806.20.10, 5806.32.10, 5806.39.10, 5806.39.90, 5807.10.10, 5807.10.20, 5807.90.00, 5810.10.00, 5810.91.10, 5901.10.10, 5901.10.90, 5901.90.10, 5901.90.90, 5903.10.11, 5903.10.19, 5903.10.21, 5903.10.29, 5903.20.11, 5903.20.19, 5903.20.21, 5903.20.22, 5903.20.23, 5903.20.24, 5903.20.29, 5903.90.10, 5903.90.21, 5903.90.22, 5903.90.23, 5903.90.24, 5903.90.25, 5903.90.29, 5904.10.00, 5904.90.10, 5904.90.90, 5905.00.10, 5905.00.90, 5906.10.10, 5906.10.90, 5906.91.10, 5906.91.90, 5906.99.10, 5906.99.21, 5906.99.23, 5906.99.29, 5907.00.11, 5907.00.12, 5907.00.13, 5907.00.16, 5907.00.18, 5907.00.19, 5907.00.21, 5908.00.10, 5908.00.90, 5909.00.00, 5910.00.11, 5910.00.19, 5910.00.20, 5910.00.90, 5911.10.10, 5911.10.20, 5911.10.90, 5911.20.10, 5911.31.10, 5911.31.90, 5911.32.10, 5911.32.90, 5911.40.10, 5911.40.90, 5911.90.10, 5911.90.20, 5911.90.90, 6001.10.10, 6001.21.00, 6001.29.00, 6001.91.00, 6001.92.10, 6001.99.00, 6002.40.10, 6002.90.10, 6003.10.10, 6003.20.10, 6003.20.20, 6003.30.10, 6003.40.10, 6003.90.10, 6003.90.20, 6004.10.10, 6004.90.10, 6005.21.10, 6005.22.10, 6005.23.10, 6005.24.10, 6005.31.10, 6005.31.20, 6005.32.10, 6005.32.20, 6005.33.10, 6005.33.20, 6005.34.10, 6005.34.20, 6005.34.30, 6005.34.60, 6005.41.10, 6005.42.10, 6005.43.10, 6005.44.10, 6005.44.20, 6005.90.10, 6006.31.10, 6006.32.10, 6006.33.10, 6006.34.10, 6006.41.10, 6006.42.10, 6006.43.10, 6006.44.10

**PART C1**

**APPAREL**

6101.10.00, 6101.20.00, 6101.30.00, 6101.90.00, 6102.10.00, 6102.20.00, 6102.30.00, 6102.90.00, 6103.11.00, 6103.12.00, 6103.19.10, 6103.19.90, 6103.21.00, 6103.22.00, 6103.23.00, 6103.29.00, 6103.31.00, 6103.32.00, 6103.33.00, 6103.39.10, 6103.39.90, 6103.41.00, 6103.42.00, 6103.43.00, 6103.49.00, 6104.11.00, 6104.12.00, 6104.13.00, 6104.19.10, 6104.19.90, 6104.21.00, 6104.22.00, 6104.23.00, 6104.29.00, 6104.31.00, 6104.32.00, 6104.33.00, 6104.39.10, 6104.39.90, 6104.41.00, 6104.42.00, 6104.43.00, 6104.44.00, 6104.49.00, 6104.51.00, 6104.52.00, 6104.53.00, 6104.59.10, 6104.59.90, 6104.61.00, 6104.62.00, 6104.63.00, 6104.69.00, 6105.10.00, 6105.20.00, 6105.90.00, 6106.10.00, 6106.20.00, 6106.90.00, 6107.11.90, 6107.12.90, 6107.19.00, 6107.21.00, 6107.22.00, 6107.29.00, 6107.91.00, 6107.92.00, 6107.99.00, 6108.11.00, 6108.19.00, 6108.21.00, 6108.22.90, 6108.29.00, 6108.31.00, 6108.32.00, 6108.39.00, 6108.91.00, 6108.92.00, 6108.99.00, 6109.10.00, 6109.90.00, 6110.11.90, 6110.12.90, 6110.19.90, 6110.20.00, 6110.30.00, 6110.90.00, 6111.10.00, 6111.20.00, 6111.30.00, 6111.90.00, 6112.11.00, 6112.12.00, 6112.19.00, 6112.20.00, 6112.31.00, 6112.39.00, 6112.41.00, 6112.49.00, 6113.00.90, 6114.10.00, 6114.20.00, 6114.30.00, 6114.90.00, 6115.11.00, 6115.12.00, 6115.19.00, 6115.20.00, 6115.92.00, 6115.93.00, 6115.99.00, 6117.10.90, 6117.20.00, 6117.80.90, 6201.11.00, 6201.12.00, 6201.13.00, 6201.19.00, 6201.91.00, 6201.92.10, 6201.92.90, 6201.93.00, 6201.99.00, 6202.11.00, 6202.12.00, 6202.13.00, 6202.91.00, 6202.92.00, 6202.93.00, 6202.99.00, 6203.11.00, 6203.12.00, 6203.19.10, 6203.19.90, 6203.21.00, 6203.22.00, 6203.23.00, 6203.29.00, 6203.31.00, 6203.32.00, 6203.33.00, 6203.39.10, 6203.39.90, 6203.41.00, 6203.42.00, 6203.43.00, 6203.49.00, 6204.11.00, 6204.12.00, 6204.13.00, 6204.19.10, 6204.19.90, 6204.21.00, 6204.22.00, 6204.23.00, 6204.29.00, 6204.31.00, 6204.32.00, 6204.33.00, 6204.39.10, 6204.39.90, 6204.41.00, 6204.42.00, 6204.43.00, 6204.44.00, 6204.51.00, 6204.52.00, 6204.53.00, 6204.59.10, 6204.59.90, 6204.61.00, 6204.62.00, 6204.63.00, 6204.69.00, 6205.10.00, 6205.20.00, 6205.30.00, 6206.20.00, 6206.30.00, 6206.40.00, 6206.90.00, 6207.11.00, 6207.19.00, 6207.21.00, 6207.22.00, 6207.91.00, 6207.92.00, 6207.99.00, 6208.11.00, 6208.19.00, 6208.21.00, 6208.22.00, 6208.91.00, 6208.92.00, 6209.10.00, 6209.20.00, 6209.30.00, 6209.90.00, 6210.10.90, 6210.20.00, 6210.30.00, 6210.40.90, 6210.50.90, 6211.11.00, 6211.12.90, 6211.20.00, 6211.31.00, 6211.32.00, 6211.33.90, 6211.39.00, 6211.41.00, 6211.42.00, 6211.43.90, 6211.49.90, 6212.10.00, 6212.20.00, 6212.30.00, 6212.90.00, 6213.90.00, 6214.20.90, 6214.30.90, 6214.40.00, 6214.90.00, 6215.20.00, 6215.90.00, 6217.10.90, 6217.90.10, 6217.90.90

**PART C2**

**APPAREL**

6107.11.10, 6107.12.10, 6108.22.10, 6110.11.10, 6110.12.10, 6110.19.10, 6113.00.10, 6113.00.20, 6115.91.00, 6116.10.00, 6116.91.00, 6116.92.00, 6116.93.00, 6116.99.00, 6117.10.10, 6117.80.10, 6117.90.10, 6117.90.20, 6117.90.90, 6202.19.00, 6204.49.00, 6205.90.00, 6206.10.00, 6207.29.00, 6208.29.00, 6208.99.00, 6210.10.10, 6210.40.10, 6210.50.10, 6211.12.10, 6211.33.10, 6211.43.10, 6211.43.20, 6211.49.10, 6211.49.20, 6213.10.00, 6213.20.00, 6214.10.10, 6214.10.90, 6214.20.10, 6214.30.10, 6215.10.00, 6216.00.00, 6217.10.10

**PART D**

**MADE-UP TEXTILE ARTICLES**

6301.10.00, 6301.30.00, 6302.10.00, 6302.21.00, 6302.22.00, 6302.29.00, 6302.31.00, 6302.32.00, 6302.39.00, 6302.40.00, 6302.51.00, 6302.53.90, 6302.59.00, 6302.60.00, 6302.91.00, 6302.93.00, 6302.99.00, 6303.11.00, 6303.12.00, 6303.19.00, 6303.91.00, 6303.92.10, 6303.92.90, 6303.99.00, 6304.11.00, 6304.19.00, 6304.91.90, 6304.92.90, 6304.93.90, 6304.99.90, 6305.20.00, 6305.32.00, 6305.33.00, 6305.39.00, 6307.10.90, 6307.90.40, 6307.90.93, 6307.90.99, 6308.00.00, 6309.00.90

FORM A – CERTIFICATE OF ORIGIN

1. Goods consigned from (Exporter's business name, address, country)			Reference No.		
2. Goods consigned to (Consignee's name, address, country)			<p style="text-align: center;"><b>GENERALIZED SYSTEM OF PREFERENCES</b></p> <p style="text-align: center;"><b>CERTIFICATE OF ORIGIN</b></p> <p style="text-align: center;"><b>(Combined declaration and certificate)</b></p> <p style="text-align: center;"><b>FORM A</b></p>		
3. Means of transport and route (as far as known)			Issued in..... (country) See the instructions that follow.		
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (See the instructions that follow.)	9. Gross weight or other quantity	10. Number and date of invoices
<b>11. Certification</b>  It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.   ..... Place and date, signature and stamp of certifying authority			<b>12. Declaration by the exporter</b>  The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in  ..... (country)  and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to  ..... (importing country)  ..... Place and date, signature of authorized signatory		

# TEXTILE AND APPAREL GOODS ORIGINATING IN A LEAST DEVELOPED (LDC) COUNTRY CERTIFICATE OF ORIGIN (FORM B255(E))



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

**PROTECTED**  
(when completed)

## CERTIFICATE OF ORIGIN Textile and Apparel Goods Originating in a Least Developed Country (instructions attached)

**Please print or type**

1. Exporter's business name, address and country	2. Business name and address of importer in Canada		
3. Means of transport and route (if known)			
4. Markings and number of packages	5. Description of good(s)	6. Preference criterion	7. Number and date of invoices

8. "As the exporter, I hereby declare that the above details and statements are correct, namely:

1. all the goods were produced in \_\_\_\_\_ ; and  
(name of country)

2. the goods comply with the requirements specified for those goods in the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin*

Name	Position in the company
Telephone number	Facsimile number
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> <span>Signature</span> <span>Date ( dd/mm/yy )</span> </div>	

B255 E



# TEXTILE AND APPAREL GOODS ORIGINATING IN A LEAST DEVELOPED (LDC) COUNTRY CERTIFICATE OF ORIGIN (BACK OF FORM B255(E))

## Textile and Apparel Goods Originating in a Least Developed Country (LDC) Certificate of Origin Instructions

**For purposes of obtaining the LDC 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.**

- Field 1:** State the name, address, and country of the manufacturer or exporter of the goods. The manufacturer or exporter must be located in the Least Developed Country (LDC) in which the goods are being certified. **Do not identify a trading house, freight forwarder, export broker, etc.**
- Field 2:** State the name and address of the importer in Canada.
- Field 3:** Indicate the shipping details, as far as known when the Certificate of Origin is completed.
- Field 4:** If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that can cross-reference the Certificate of Origin to the Through Bill of Lading.
- Field 5:** Provide a full description of each good. Indicate model numbers, styles, serial numbers, or any other relevant description. It is in the exporter's interest to give as full a description as possible. If known, provide the Harmonized System heading or subheading number for each good.
- Field 6:** For each good described in Field 5, state which criterion (A through G) is applicable. To be entitled to the Least Developed Country Tariff (LDCT), goods listed in the Schedule to the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations ("Regulations")* must meet at least one of the criteria below.

### Preference Criteria

- A** The good is produced in a LDC and the value of the materials, parts or products originating outside that LDC, or in an undetermined location, and used in the manufacture or production of the good does not exceed 60 percent of the ex-factory price of the good as packed for shipment to Canada. For the purpose of this criterion, up to twenty percent (20%) of the ex-factory price may originate from General Preferential Tariff (GPT) eligible countries. **This criterion does not apply to goods listed in Part A1, Part B1, Part C1 or Part D of the Schedule to the Regulations.**
- B** The good is listed in Part A1 or Part A2 of the Schedule to the *Regulations* and has been spun or extruded in a LDC and has not undergone further processing outside a LDC.
- C** The good is listed in Part B1 or Part B2 of the Schedule to the *Regulations* and is produced in a LDC from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns have not undergone further processing outside a LDC, a GPT beneficiary or Canada and the fabric has not undergone further processing outside a LDC.
- D** The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns or fabric have not undergone further processing outside a LDC or Canada. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in any LDC or Canada.**
- E** The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in a GPT beneficiary from yarns originating in a LDC, a GPT beneficiary or Canada and neither the yarns or the fabric have undergone further processing outside a LDC, a GPT beneficiary or Canada and the value of any materials, including packing, that are used in the manufacture of the good and that originate outside the least developed country in which the good is assembled is no more than 75 percent of the ex-factory price of the good as packed for shipment to Canada. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in a GPT beneficiary.**
- F** The good is listed in Part D of the Schedule to the *Regulations* and was cut (or knit to shape) and sewn or otherwise assembled in a LDC from fabric produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns and fabric have not undergone further processing outside a LDC or Canada.
- G** The good is 'wholly obtained or produced entirely' in the territory of one or more LDC.

**Field 7:** State the date(s) and invoice number(s) for the goods described in Field 5.

**Field 8:** This field is to be completed by the exporter of the goods in the LDC in which the goods were finished in the form they were imported into Canada. The individual completing the Certificate of Origin on behalf of the company must be knowledgeable regarding the origin of the goods and have access to production information, should a verification be requested. This field is the exporter's declaration that the Certificate of Origin is accurate and that the goods meet the LDCT rules of origin for textile and apparel goods.

## APPENDIX “D”

### CUSTOMS REGIONAL CLIENT SERVICES OFFICES

#### ATLANTIC REGION

Station Parklane Centre  
Ralston Building  
1557 Hollis Street  
P. O. Box 3080  
Halifax NS B3J 3G6

Telephone: (902) 426-6511  
Facsimile: (902) 426-8825

#### NORTHERN ONTARIO REGION

1st floor  
2270 St. Laurent Blvd.  
Ottawa ON K1G 6C4

Telephone: (613) 991-0501  
Facsimile: (613) 952-7149

#### SOUTHERN ONTARIO REGION

Toronto Office:

1 Front Street West  
P. O. Box 10, Station A  
Toronto ON M5W 1A3

Telephone: (416) 973-1649  
Facsimile: (416) 973-8337

Hamilton Office:

26 Arrowsmith Road  
P. O. Box 2989  
Hamilton ON L8N 3V8

Telephone: (905) 308-8605  
Facsimile: (905) 308-8616

#### QUEBEC REGION

Montréal Office:

400 Place d'Youville  
Montréal QC H2Y 2C2

Telephone: (514) 286-7879, ext. 7171  
Facsimile: (514) 496-1448

#### PACIFIC REGION

Suite 503  
333 Dunsmuir Street  
Vancouver BC V6B 5R4

Telephone: (604) 666-0853  
Facsimile: (604) 666-7027

#### PRAIRIE REGION

Winnipeg Office:

Main Floor  
Federal Building  
269 Main Street  
Winnipeg MB R3C 1B3

Telephone: (204) 983-3771  
Facsimile: (204) 983-6635

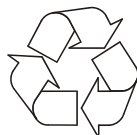
Calgary Office:

Harry Hays Building  
Suite 320  
220 4th Avenue South East  
Calgary AB T2G 0L1

Telephone: (403) 233-4604  
Facsimile: (403) 233-4600



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