



Memorandum D11-4-5

Ottawa, February 13, 2018

RULES OF ORIGIN RESPECTING COMMONWEALTH CARIBBEAN COUNTRIES

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum contains a link to the official version of the [Commonwealth Caribbean Countries Tariff Rules of Origin Regulations](#). The memorandum also contains guidelines regarding the proof of origin and shipping requirements for the Commonwealth Caribbean Countries tariff treatment (CCCT).

Legislation

[Commonwealth Caribbean Countries Tariff Rules of Origin Regulations](#)
[Customs Tariff](#)
[Proof of Origin of Imported Goods Regulations](#)

Guidelines and General Information

General

1. CCCT beneficiary countries are set out in the List of Countries of the [Customs Tariff](#) and are noted by an asterisk (*).

Rules of Origin

2. To qualify for the duty-free tariff treatment accorded to Commonwealth Caribbean countries, a good must be:
 - (a) “wholly obtained or produced” as defined in subsection 2(1) of the [Commonwealth Caribbean Countries Tariff Rules of Origin Regulations](#) (“Regulations”) or,
 - (b) as set out in subsection 2(2) of the [Regulations](#), at least 60% of the ex-factory price of the goods as packed for shipment to Canada must originate in one or more beneficiary countries or Canada.
3. The 60% qualifying content may be cumulated from various beneficiary countries or Canada.
4. The goods must be finished in the beneficiary country in the form in which they were imported into Canada.

Proof of Origin

5. For all originating goods from CCCT beneficiary countries, a Form A – Certificate of Origin (Appendix A) or an Exporter’s Statement of Origin (Appendix B) must be submitted as proof of origin. The exporter in the beneficiary country in which the goods were finished must complete and sign the proof of origin as outlined in Section 4 of the [Proof of Origin of Imported Goods Regulations](#) found in Memorandum [D11-4-2, Proof of Origin of Imported Goods](#).
6. Proof of origin must be presented at the times set out in section 13 of the [Proof of Origin of Imported Goods Regulations](#) as found in Memorandum [D11-4-2](#). Failure to do so will result in the application of Administrative Monetary Penalty C152, “Importer or owner of goods failed to furnish proof of origin upon request.”

Shipping Requirements

7. The goods must be shipped directly from a beneficiary country to a consignee in Canada on a through bill of lading (TBL).
8. Transshipment through any intermediate country is allowed provided:
 - (a) the goods remain under customs transit control in the intermediate country;
 - (b) the goods do not undergo any operation in the intermediate country other than unloading, reloading, splitting up of loads, or operations required to keep the goods in good condition;
 - (c) the goods do not enter into trade or consumption in the intermediate country; and
 - (d) the goods do not remain in temporary storage in the intermediate country for a period exceeding six months.

Additional Information

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

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

Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

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

[Contact Us online](#)(webform)

[Contact Us](#) at the CBSA website.

APPENDIX A

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)			GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in..... (country) See the instructions that follow.		
3. Means of transport and route (as far as known)			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (See the instructions that follow.)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in (country) And that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory		

INSTRUCTIONS ON THE COMPLETION OF FORM A – CERTIFICATE OF ORIGIN

General Preferential Tariff (GPT) – If the 60% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the GPT and a Form A should not be issued for such goods.

Least Developed Country Tariff (LDCT) – If the 40% ex-factory price is not satisfied, or is not supported by adequate documentation, the goods are not eligible for the LDCT and a Form A should not be issued for such goods.

In order for a Form A to be accepted by the CBSA, it must be properly completed, as follows:

Field No. 1 – Complete with the name, address, and country of the actual manufacturer or exporter of the goods. Please do not identify a trading house, freight forwarder, export broker, etc. The manufacturer or exporter must be located in the GPT or LDCT beneficiary country in which the goods are being certified.

Field No. 2 – Identify the consignee (name and address) in Canada.

Field No. 3 – The CBSA does not consider this a mandatory field, but you may indicate the shipping details, as far as known when Form A is completed.

Field No. 4 – This field is usually left blank. However, if Form A is issued after the goods have already been shipped, stamp or write “Issued Retrospectively.”

Field No. 5 – This field is not mandatory for goods exported to Canada. It is usually used to itemize goods if Form A covers two or more categories of goods (for example, items 1, 2, 3 or items a, b, c).

Field No. 6 – If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that will be useful in cross-referencing Form A to the Through Bill of Lading so that the CBSA officers can establish that the form covers the goods that are physically imported.

Field No. 7 – Describe the goods fully. Indicate makes, models, styles, serial numbers, or any other relevant description. It is in the exporter’s interest to give as full a description as possible. The CBSA will not accept a Form A that cannot be matched with the imported goods due to a vague description. It is also helpful to show the Harmonized Systems subheading of the goods in this field.

Field No. 8 – The origin criterion shown must be one of the following:

P means 100% of the goods produced in the GPT or LDCT beneficiary country in question;

F for GPT, means, at least 60% of the ex-factory price is produced in the GPT beneficiary country;

F for LDCT, means, at least 40% of the ex-factory price is produced in the LDCT beneficiary country. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT.

G for GPT, means at least 60% of the ex-factory price was cumulatively produced in more than one GPT beneficiary country or Canada.

G for LDCT, means at least 40% of the ex-factory price was cumulatively produced in more than one LDCT beneficiary country or Canada. The existing 40% of the ex-factory price of the goods as packed for shipment to Canada may also include a value of up to 20% of the ex-factory price of the goods from countries eligible for GPT.

If any criterion other than P, G, or F is shown for goods exported to Canada, it will be assumed that the goods do not satisfy the Canadian GPT or LDCT rules of origin and they will not receive any tariff preference.

Field No. 9 – Give the weight or other quantity of the goods. The best unit of measure to use when completing this field is the unit of measure given for the particular goods in the Customs Tariff (e.g. number, pairs, dozens, kilograms, litres).

Field No. 10 – Cross-reference Form A to the commercial invoice. This helps the CBSA match the form with the invoice, but it also ensures that the signing officer has verified the ex-factory price of the proper goods.

Field No. 11 – This field may be left blank. As of March 1, 1996, Canada no longer requires Form A to be certified by a designated authority in the GPT or LDCT beneficiary country.

Field No. 12 – This is the exporter’s declaration that Form A is accurate and that the goods do meet the GPT or LDCT rules of origin. Proof of origin must be completed by the exporter of the goods in the GPT or LDCT beneficiary country in which the goods were finished. The individual completing the Form A on behalf of the company must be knowledgeable regarding the origin of the goods and have access to cost of production information, should a verification be requested.

APPENDIX B**EXPORTER'S STATEMENT OF ORIGIN**

I certify that the goods described in this invoice or in the attached invoice No. _____ were produced in the beneficiary country of _____ and that at least _____% of the ex-factory price of the goods originates in the beneficiary country/countries of _____.

Name and title

Corporation name and address

Telephone and fax numbers

Signature and date (day/month/year)

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	<u>Commonwealth Caribbean Countries Tariff Rules of Origin Regulations</u> <u>Customs Tariff Proof of Origin of Imported Goods Regulations</u>
Other References	<u>D11-4-2</u>
Superseded Memorandum D	D11-4-5, April 10, 2013