

# MEMORANDUM

DEPARTMENT OF NATIONAL REVENUE

(CUSTOMS DIVISION)

Series D No. 43.  
Supplement No. 1.

OTTAWA, 22nd April, 1937.

To Collectors of Customs and Excise.

## CERTIFICATE OF ORIGIN "A". FORMS M-A AND N-A.

By authority of Order in Council (P.C. 850, dated 19th April, 1937) form of certificate of origin known as Clause A on invoice certificate Forms M-A and N-A, as prescribed by Order in Council (P.C. 2525) of 17th December, 1909, as amended by Order in Council (P.C. 2138) of 28th November, 1928, and Order in Council (P.C. 88) of 14th January, 1930, is repealed and the following substituted therefor:—

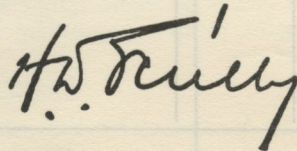
"(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its country of origin;

"That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of \*..... entitled to the benefits of treaty or convention rates or the British Preferential Tariff."

Hereto appended are invoice forms M-A and N-A amended and authorized, and these supersede the corresponding forms appended to Memorandum Series D No. 43.

Entries may be accepted on forms of invoices heretofore prescribed until November 1, 1937.

The benefits, when applicable, of the revised certificate, may be obtained if the present form is altered by striking out the obsolete certificate and adding thereto the new certificate of origin "A" in writing, printing or stamping, but not pasted thereon, initialled by the exporter.



Commissioner of Customs.

\* Insert here name of country or countries.

**APPENDIX No. 1**

(Face copy under Treaty or Preference Rates)

Specimen form of Invoice approved by Canadian Customs for goods sold by  
 Exporter prior to shipment

(Place and date).....

Invoice of ..... purchased  
 by ..... of .....  
 from ..... of .....  
 to be shipped from ..... per .....

Country of Origin	Marks and Numbers on Packages	Quantities and Description of Goods	Fair market value at time and place of shipment (See clause 4 of certificate of value hereon)	Selling Price to the Purchaser in Canada	
				@	Amount

**NOTE:**  
 The following facts must be shown:  
**Amount of:**  
 Freight, if any, prepaid and charged.....  
 Freight, if any, prepaid and not charged.....  
 Freight, if any, allowed to be deducted by importer on settlement.....

[OVER]

**APPENDIX No. 2**

(Face Copy under Treaty or Preference Rates)

Specimen form of Invoice approved by Canadian Customs for goods shipped on consignment without sale by Exporter

(Place and date).....  
 Invoice of .....consigned  
 by ..... of.....  
 to ..... of.....  
 to be shipped from ..... per.....

Country of Origin	Marks and Numbers on Packages	Quantities and Description of Goods	Fair market value at time and place of shipment (See clause 6 of certificate of value hereon)	
			@	Amount

[OVER]

## APPENDIX No. 3

The following is the full form, combining the Certificate of Value and of Origin, prescribed to be written, printed or stamped on Invoices of Articles for entry in Canada, under Treaty or Convention Rates, when the goods have been sold by the exporter prior to shipment.

## FORM "M.—A."

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

I, the undersigned, do hereby certify as follows:—

(1) That I am the (a) exporter of the goods in the within invoice mentioned or described;

(2) That the said invoice is in all respects correct and true;

(3) That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, and that the said fair market value,—

(a) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;

(b) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(c) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them, either by way of discount, rebate, salary, compensation or in any manner whatsoever other than as shown in the said invoice.

## CERTIFICATE OF ORIGIN

(To be signed by the exporter in the country whence the goods are exported directly to Canada.)

(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its Country of Origin;

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of \*..... entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Dated at \_\_\_\_\_ }  
 this      day of      19      } (Signature) .....

NOTE.—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

In the calculation of the cost of production for the purpose of determining the qualification for entry under the Intermediate Tariff, none of the following items are to be included or considered, viz:—

1. Outside packages and expenses of packing thereinto.
2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition.
3. Royalties.
4. Customs or excise duty or tax paid or payable on imported materials.
5. Carriage, insurance, etc., from place of production or manufacture to port of shipment.
6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods.

† Strike out clause which is not applicable.  
 \* Insert here name of country or countries.

## APPENDIX No. 4

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on invoices of articles for entry in Canada under Treaty or Convention rates, when the goods have been shipped on consignment prior to sale by the exporter.

## FORM "N—A."

—to be made in British countries before a Collector of Customs, Justice of the Peace, Notary Public or any official authorized to administer Oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to administer oaths;

(a) Name of party subscribing to this declaration.

(b) City or town and country.

(c) A member of the firm of, giving name of the firm when the shipment is made by a firm or an officer, director or manager of, giving the name of the corporation when the shipment is made by a corporation.

(d) Name of consignee.

I, (a) \_\_\_\_\_ of (b) \_\_\_\_\_ do solemnly and truly declare as follows:—

(1) That I am (c) \_\_\_\_\_ the owner of the goods shipped on consignment to (d) \_\_\_\_\_ at \_\_\_\_\_ in Canada, and described in the annexed invoice;

(2) That the said invoice is a complete and true invoice of all the goods included in this shipment;

(3) That the said goods are properly described in the said invoice;

(4) That there is included and specified in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind, and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada;

(5) That none of the said goods have been sold by or on behalf of the owner aforesaid to any person, firm or corporation in Canada;

(6) That the said invoice contains a just and faithful valuation of such goods at their fair market value as sold for home consumption in the principal markets of the country whence the same are exported directly to Canada, and that the fair market value exhibited in the said invoice,—

(a) Is the price at which the said goods are freely offered for sale in like quantity and condition to purchasers in the said markets in the ordinary course of trade;

(b) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the date of shipment direct to Canada, plus a reasonable advance for selling cost and profit;

(c) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(d) Is without any allowance on account of any drawback or bounty or on account of any royalty actually payable thereon or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(7) That if the value for duty of any goods as stated in this invoice is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value stated in said invoice; and

(8) That no different invoice or account thereof has been or will be furnished to any one by me or on my behalf.

### CERTIFICATE OF ORIGIN

(To be signed by the exporter in the country whence the goods are exported directly to Canada)

(A) That each article on this invoice is *bona fide* the produce or manufacture of the country specified on the invoice as its Country of Origin:

That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of \*..... entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Declared at  
this        day of        19        } (Signature).....  
before me

NOTE.—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of treaty or convention rates or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate.

\* Insert here name of country or countries.