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3 copies of **Invoice M=A.** Required by Canadian Customs (1933) for goods sold by Exporter prior to shipment for entry in Canada under Treaty or Convention Rates.

Place and Date

Invoice of (1) purchased  
by (2) of (4)  
from (3) of  
to be shipped from (5) per (6)

Country of Origin (7)	Marks and Numers on Packages (8)	QUANTITIES AND DESCRIPTION OF GOODS (9)	Fair Market Value at Time and Place of Shipment. (See Clause 4 of Certificate of Value hereon (10)	Selling Price to the Purchaser in Canada	
				a	Amount (11)
alt					

The said goods are subject to a turnover tax of ..... per cent if sold for consumption in Austria; this turnover tax is included in the said "fair market value as sold for home consumption."  
No luxury tax, no export tax is imposed on the said goods.

(Signature of seller or agent)

Follow carefully "GUIDANCE TO SHIPPERS" given on back of this form.

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.

(12)

FORM M.—A

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) Is not lower than the selling price of such goods when sold to jobbers or wholesalers generally at the said time and place;
- (b) 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;
- (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 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.

„(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 by a substantial amount of labour in a country or countries entitled to the British Preferential tariff from materials originating in a country or countries entitled to the Intermediate tariff the names of the countries contributing to the required one-half cost of production should be shown in the space provided.

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.

(13)

CURRENCY CERTIFICATE

(To be made by a resident Consul, Canadian Trade Commissioner, or a Bank)

(Date).....

I certify that the date of exportation of the goods described in the within or annexed invoice, the true value of the currency in which the invoice is made out, as compared with the standard dollar of Canada.

(dollar=cents)

(unit of currency of invoice)

is at the rate of ..... per .....

{ Sea }

(Signature)

NOTE. The currency referred to in this certificate is that of the country from which goods are exported direct to Canada and in which the home consumption value is shown on the invoice.

ANWEISUNGEN FÜR VERLADER.

Vorderseite der Faktura.

- |   |                           |  |                                     |
|---|---------------------------|--|-------------------------------------|
| No. 1 Art der Ware  | No. 2 Name des Käufers.   | No. 3 Name des Verkäufers.   | No. 4 Stadt oder Ort des Verkäufers |
|   | No. 5 Verschiffungsbäfen. | No. 6 Route.   | No. 7 Herkunftsland                 |
| No. 8 Markierung der Kollis (Inhalt jedes Kollis ist separat anzugeben).              |                           | No. 9 Quantität in Dutzend, resp. Yards, Stücken, etc. und genaue Beschreibung der Ware. |                                     |
| No. 10 Wert der Ware auf dem Inlandsmarkt zurzeit der Verladung.                      |                           |  |                                     |
| No. 11 Genauer Preis, zu welchem die Ware dem kanadischen Käufer verkauft worden ist. |                           |  |                                     |

Rückseite der Faktura.

- No. 12 Das Zertifikat ist vom Inhaber, Prokuristen oder Abteilungschef der Firma, der von den Einzelheiten unterrichtet ist, zu unterschreiben (Name der Firma ist beim Unterzeichneten nicht zu vermerken).
- No. 13 Das Währungszertifikat muß von einem Konsul, Handelsvertreter der kanadischen Regierung oder einer Bank gezeichnet werden.

Währungszertifikate sind für Länder, in welchen die Aufwertung oder Entwertung im Vergleich zur kanadischen Währung unter ein Prozent ist, nicht erforderlich.