

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

* Insert here names of country or countries.

*entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Date at this day of 19 } (Signature)

NOTE:—If Freight is prepaid or allowed, it should be stated on invoice giving the amount, under the following conditions:
 Freight prepaid and charged.
 Freight prepaid and not charged.
 Freight allowed to be deducted by importer on settlement.