(N-A)—SPECIMEN FORM OF INVOICE APPROVED BY CANADIAN CUSTOMS (1937) FOR GOODS SHIPPED ON CONSIGNMENT WITHOUT SALE BY EXPORTER

FORM "N .- A."

]	NVOICE of	d truly declare as follows:-	do solemaly an	consig
	document the grand and the grand			
	in Canada, and described in the annexed invoice and true invoice of all the goods included in thi	signment to (d) no. no. no. the said invoice is a complete		(b) City or town end country.
Эе	shipped from	the state of the s	(3) That	of the
OUN	Marks and Numbers on Old Discountifies and Description of Goods to enough		PLACE OF SHIPMENT. (SEE CLAUS OF CERTIFICATE OF VALUE HEREO	
ORIG	t and faithful valuation of such goods at their fain	m or corporation in Canada; the said invoice contains a jus	tedT (8)	Amount
	in the principal markets of the country whence nd that the fair nurket value exhibited in the said	ss sold for home consumption sported directly to Canada, as	darket value the same are e	manager of, giving the name of the corporation
	ls are freely offered for sale in like quantity and markets in the ordinary course of trade;			
	is not lower than the actual cost of production of the direct to Canada, plus a reasonable advance for	esse of new or unused goods r goods at the date of shipmer cost and profit;	elimis	
	ion not shown and allowed on invoices covering country of export in the usual and ordinary course		sales	
	t of any drawback or bounty, or on account of any payable thereon when sold for home consumption on account of the expertation thereof, or for any	y actually payable thereon or	royal but n	
	goods as stated in this invoice is other than the e for duty has, to the best of my knowledge and authority of the Customs act at the value stated	s above specified, such value	value thereof	
	categor has been or will be furnished to atly one		(8) That by me or on n	
	seeh article on this javoice is bona fide the produce or manufacture of the counts invoice as its Country of Origin;			
	invoice in its present form ready for export to country of origin, and not less than one-half the	manufactured article on the invoice in its present form ready for experient finished in such specified country of origin, and not less than one-helf on of each such article has been produced through the industry of (*)		
	en produced through the industry of (*)			(*) Insert here
	referential Tariff.		or the British	or cenalties.
			Declared	
	Signature	day of		
			10100	
	hen invoicing goods which have been finished in a country specified on the in- ntry of origin from materials originating in a country or countries entitled to the ty or convention rates or the British Preferential Tariff, the names of the coun- ng to one-half the cost of production should be shown in the space provided in		voice as the cot benefits of tres tries contribut the certificate.	
	relation of the cost of production for the purpose of determining the qualification of the Intermediate Tariff, none of the following items are to be included or packages and expenses of packing thereinto.		for entry und considered, viz	
	cturer's or exporter's profit or the profit or remaneration of any trader, broker, dealing in the article in its finished manufactured condition.		2. Manufa	
	s or excise duty or tax paid or payable on imported materials. e, insurence, etc., from place of production or manufacture to port of shipment, ler charges incurred or to be incurred subsequent to the completion of the manu-		5. Carriag	

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 attested to in British countries before a Collector of Customs, Justice of the Peace, Notary Public or other official authorized to administer oaths; and in other countries before a British or other Consul, Notary Public or other official authorized to adminster Oaths.)

of (b)

(a) Name of party subscribing to this declaration.

do solemnly and truly declare as follows:—

the owner of the goods.

(b) City or town and country.

(c) A member of the

firm of, giving the 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

(1) That I am (c) shipped on consignment to (d)

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;
- (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

(*) Insert here name of country or countries. 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.....day of......19.....

before me.....

Signature

Note.—When invoicing goods which have been finished in a country specified on the invoice as the 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.