

Textile and Apparel Goods Originating in a Least Developed Country(LDC) Certificate of Origin Instructions

For purposes of obtaining the Least Developed Country (LDC) preferential tariff treatment, this document must be completed legibly and in full by the exporter and be in the possession of the importer at the time the declaration is made.

Field 1: State the name, address, and country of the manufacturer or exporter of the goods. The manufacturer or exporter must be located in the Least Developed Country (LDC) in which the goods are being certified. Do not identify a trading house, freight forwarder, export broker, etc.

Field 2: State the name and address of the importer in Canada.

Field 3: Indicate the shipping details, as far as known when the Certificate of Origin is completed.

Field 4: If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any markings on the crates that can cross- reference the Certificate of Origin to the Through Bill of Lading.

Field 5: Provide a full description of each good. Indicate model numbers, styles, serial numbers, or any other relevant description. It is in the exporter's interest to give as full a description as possible. If known, provide the Harmonized System heading or subheading number for each good.

Field 6: For each good described in Field 5, state which criterion (A through G) is applicable. To be entitled to the Least Developed Country Tariff (LDCT), goods listed in Schedule 1 to the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations* ('Regulations') must meet at least one of the criteria below.

Preference Criteria

- A The good is produced in an LDC and the value of the materials, parts or products originating outside that LDC, or in an undetermined location, and used in the manufacture or production of the good does not exceed 60% of the ex-factory price of the good as packed for shipment to Canada. For the purpose of this criterion, any materials, parts or products that originate in any other LDC or Canada may be deemed to originate in that LDC. In addition, any materials, parts or products originating from a country set out in Schedule 2 of the Regulations and having up to 20% of the ex-factory price may be deemed to originate in that LDC. This criterion does not apply to goods listed in Part A1, Part A3 or Part B of Schedule 1 to the Regulations.
- B Repealed
- C Repealed
- D The good is listed in Part A1 or Part A2 of Schedule 1 to the Regulations and has been assembled in an LDC from fabric cut in that LDC or Canada, or from parts knit to shape. Furthermore, the fabric (or parts knit to shape) has (have) been produced in an LDC or Canada from yarns spun or extruded in an LDC, a country set out in Schedule 2 of the Regulations or Canada. In addition, the yarns have not undergone further processing outside an LDC, a country set out in Schedule 2 of the Regulations

or Canada, and the fabric (or parts knit to shape) has (have) not undergone further processing outside an LDC or Canada. Note: This criterion applies if the fabric (or parts knit to shape) is (are) produced in an LDC or Canada.

- E The good is listed in Part A1 or Part A2 of Schedule 1 to the Regulations and has been assembled in an LDC from fabric cut in that LDC or Canada, or from parts knit to shape. Furthermore, the fabric (or parts knit to shape) has (have) been produced in a country set out in Schedule 2 of the Regulations from yarns spun or extruded in an LDC, a country set out in Schedule 2 of the Regulations or Canada. In addition, neither the yarns nor the fabric have undergone further processing outside an LDC, a country set out in Schedule 2 of the Regulations or Canada and the value of any materials, including packing, that are used in the manufacture of the good and that originate outside the LDC in which the good is assembled is no more than 75% of the exfactory price of the good as packed for shipment to Canada. Any materials used in the manufacture of the good that originate in Canada are deemed to have originated in the LDC for the value calculation. Note: This criterion applies if the fabric (or parts knit to shape) is (are) produced in a country set out in Schedule 2 of the Regulations.
- F The good is listed in Part B of Schedule 1 to the Regulations and was cut (or knit to shape) and sewn or otherwise assembled in an LDC from fabric produced in an LDC or Canada from yarns spun or extruded in an LDC, a country set out in Schedule 2 of the Regulations or Canada and the yarns and fabric have not undergone further processing outside an LDC or Canada. In addition, the yarns have not undergone further processing outside a country set out in Schedule 2 of the Regulations.
- G The good is 'wholly obtained or produced entirely' in the territory of the LDC.
- H The good is listed in Part A3 of Schedule 1 to the Regulations and has been assembled in an LDC from fabric cut in an LDC, a country set out in Schedule 2 of the Regulations, a Free Trade Agreement (FTA) partner country or Canada, or from parts knit to shape. Furthermore, the fabric (or parts knit to shape) has (have) been produced in an LDC or Canada from yarns spun or extruded in an LDC, a country set out in Schedule 2 of the Regulations, an FTA partner country or Canada. In addition, the yarns have not undergone further processing outside an LDC, a country set out in Schedule 2 of the Regulations, an FTA partner country or Canada, and the fabric (or parts knit to shape) has (have) not undergone further processing outside an LDC or Canada. Note: This criterion applies if the fabric (or parts knit to shape) is (are) produced in an LDC or Canada.
- I The good is listed in Part A3 of Schedule 1 to the Regulations and has been assembled in an LDC from fabric cut in an LDC, a country set out in Schedule 2 of the Regulations, a Free Trade Agreement (FTA) partner country or Canada, or from parts knit to shape. Furthermore, the fabric (or parts knit to shape) has (have) been produced in a country set out in Schedule 2 of the Regulations or an FTA partner country from yarns spun or extruded in an LDC, a country set out in Schedule 2 of the Regulations, an FTA partner country or Canada. In addition, neither the yarns nor the fabric have undergone further processing outside an LDC, a country set out in Schedule 2 of the Regulations, an FTA partner country or Canada and the value of any materials, including packing, that are used in the manufacture of the good and that originate outside the LDC in which the good is assembled is no more than 75% of the ex-factory price of the good as packed for shipment to Canada. Any materials used in the manufacture of the good that originate in an FTA partner country

or Canada are deemed to have originated in the LDC for the value calculation. Note: This criterion applies if the fabric (or parts knit to shape) is (are) produced in a country set out in Schedule 2 of the Regulations or an FTA partner country.

Field 7: State the date(s) and invoice number(s) for the goods described in Field 5.

Field 8: This field is to be completed by the exporter of the goods in the LDC in which the goods were finished in the form they were imported into Canada. The individual completing the Certificate of Origin on behalf of the company must be knowledgeable regarding the origin of the goods and have access to production information, should a verification be requested. This field is the exporter's declaration that the Certificate of Origin is accurate and that the goods meet the LDCT rules of origin for textile and apparel goods.