

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 administer Oaths.)

(a) Name of party subscribing to this declaration. I, (a) of (b) do solemnly and truly declare as follows:—

(b) City or town and country. (1) That I am (c) the owner of the goods shipped on consignment to (d) in Canada, and described in the annexed invoice;

(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. (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 cost of production of each such article has been produced through the industry of (*).....

(*) Insert here name of country or countries.entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

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

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.