

## How to Prove Origin of Goods to the CBSA

January 29, 2016

On January 21, 2015, “the Canada Border Services Agency (“CBSA”) posted on the CBSA web-site [D-Memorandum D11-4-2 “Proof of Origin of Imported Goods”](#) (stated to be published on January 13, 2016). This policy statement informs importers about what documents the CBSA will accept as proof of origin of goods.

Pursuant to section 35.1 of the *Customs Act*, proof of origin must be furnished for all imported goods. It is necessary to look at the [Proof of Origin of Imported Goods Regulations](#) if the country of origin of the imported goods is a free trade partner.

As a general rule, proof of origin may be in the form of a commercial invoice, a Canada Customs Invoice, a Form A, Certificate of Origin, an Exporter’s Statement of Origin, a Certificate of Origin or any other documentation that indicates the country of origin of the goods. With the exception of the General Tariff, each tariff treatment requires specific proof of origin as set out in regulations.

See the following chart sets out the required paperwork to prove origin to the CBSA:

<b>Tariff Treatment</b>	<b>Proof of Origin Requirements</b>
Australia Tariff (AUT)	Commercial invoice, Canada Customs Invoice
Chile Tariff	CCFTA Certificate of Origin (Form B240)
Commonwealth Caribbean Countries Tariff (CCCT)	Form A – Certificate of Origin, Exporter’s Statement of Origin
Colombia Tariff	CCOFTA Certificate of Origin (Form BSF459)
Costa-Rica Tariff	CCRFTA Certificate of Origin (Form B246)
European Free Trade Association Tariffs	CEFTA Certificate of Origin – which is any commercial document containing the Origin Declaration)
General Tariff	Commercial Invoice, Canada Customs Invoice
General Preferential Tariff	Form A – Certificate of Origin, Exporter’s Statement of Origin
Israel Tariff	CIFTA Certificate of Origin (Form B239)
Jordan Tariff	CJFTA Certificate of Origin (Form BSF303)
Least Developed Country Tariff (LDCT)	Form A – Certificate of Origin, Exporter’s Statement of Origin
Mexico Tariff or Mexico-US Tariff	NAFTA Certificate of Origin (Form B232)
MFN Tariff	Commercial Invoice, Canada Customs Invoice
NAFTA (UST, MT, MUST)	NAFTA Certificate of Origin (Form B232)
New Zealand Tariff (NZT)	Commercial Invoice, Canada Customs Invoice
Peru Tariff	CPFTA Certificate of Origin (Form B267)
United States Tariff (UST)	NAFTA Certificate of Origin (Form B232)

More information is contained in D-Memo D11-4-2.

Just because you have the paperwork completed does not necessarily mean that the CBSA will not ask questions and will accept the declaration of origin. False declarations are a serious matter.



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