



CERTIFICATE OF ORIGIN
Textile and Apparel Goods Originating in a Least Developed Country
(Instructions attached)

Please print or type

1. Exporter's business name, address and country	2. Business name and address of importer in Canada
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3. Means of transport and route (if known)

4. Markings and number of packages	5. Description of good(s)	6. Preference criterion	7. Number and date of invoices

8. "As the exporter, I hereby declare that the above details and statements are correct, namely:

1. all the goods were produced in _____ ; and
(name of country)

2. the goods comply with the requirements specified for those goods in the *General Preferential Tariff and Least Developed Country Tariff Rules of Origin*

Name	Position in the company
Telephone number	Facsimile number

_____ Signature	_____ Date (yyyy/mm/dd)
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**Textile and Apparel Goods Originating in a Least Developed Country (LDC)
Certificate of Origin Instructions**

For purposes of obtaining the 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 the Schedule 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 a 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, up to 20% of the ex-factory price may originate from General Preferential Tariff (GPT) eligible countries. **This criterion does not apply to goods listed in Part A1, Part B1, Part C1 or Part D of the Schedule to the *Regulations*.**
- B** The good is listed in Part A1 or Part A2 of the Schedule to the *Regulations* and has been spun or extruded in a LDC and has not undergone further processing outside a LDC.
- C** The good is listed in Part B1 or Part B2 of the Schedule to the *Regulations* and is produced in a LDC from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns have not undergone further processing outside a LDC, a GPT beneficiary or Canada and the fabric has not undergone further processing outside a LDC.
- D** The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns or fabric have not undergone further processing outside a LDC or Canada. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in any LDC or Canada.**
- E** The good is listed in Part C1 or Part C2 of the Schedule to the *Regulations* and has been assembled in a LDC from fabric cut in that LDC or Canada, or from parts knit to shape, and the fabric (or parts knit to shape) has been produced in a GPT beneficiary from yarns originating in a LDC, a GPT beneficiary or Canada and neither the yarns or the fabric have undergone further processing outside a LDC, a GPT beneficiary or Canada and the value of any materials, including packing, that are used in the manufacture of the good and that originate outside the least developed country 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. **Note: This criterion applies if the fabric (or parts knit to shape) is produced in a GPT beneficiary.**
- F** The good is listed in Part D of the Schedule to the *Regulations* and was cut (or knit to shape) and sewn or otherwise assembled in a LDC from fabric produced in any LDC or Canada from yarns originating in a LDC, a GPT beneficiary or Canada and the yarns and fabric have not undergone further processing outside a LDC or Canada.
- G** The good is 'wholly obtained or produced entirely' in the territory of one or more LDC.
- 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.