

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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CERTIFICATES OF ORIGIN

Views of Contracting Parties on I.C.C. Proposals

The following statements have been received from the Governments of Austria, Canada and Finland:

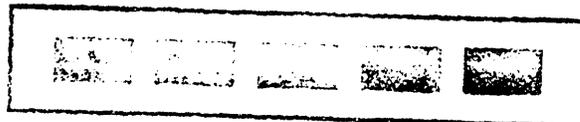
AUSTRIA

"Austria approves the modifications of the GATT Recommendation of 23 October 1953 concerning the Certificates of Origin which have been proposed by the International Chamber of Commerce. This however, does not imply Austria's full agreement to all the purposes which have been set forth in the Resolution by the International Chamber of Commerce."

CANADA

"A certificate of origin is required where Customs entry at most-favoured-nation tariff rates is claimed for imported goods. This requirement is solely for the purpose of establishing qualification for such Customs entry. Such qualification is that the imported article is the produce or manufacture of the country specified on the invoice as its country of origin, and that each manufactured article 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 the article has been produced through the industry of one or more countries entitled to the benefits of treaty or convention rates or the British preferential tariff."

"It will be observed that manufactured articles merely require to be finished in a country entitled to the benefits of the most-favoured-nation tariff, and permits raw materials and partial manufacture or processing originating in other countries with the proviso that not less than one-half the cost of production has been produced through the industry of one or more countries whose products are entitled to Customs entry at most-favoured-nation or British preferential tariff rates."



"The Customs invoice form provides a combined certificate of value and origin which merely requires the signature of the exporter where the goods have been sold prior to shipment. Where goods have been shipped on consignment prior to sale by the exporter, the value and origin certificate requires to be declared in British countries before a Collector of Customs, Justice of the Peace, Notary Public or any official authorized to administer oaths, and in other countries before a British or other Consul, Notary Public or other official authorized to administer oaths. The certificate of origin requires to be signed in the country from which the goods are exported directly to Canada. In cases where the exporter is located in another country a separate certificate of origin giving a description of the goods sufficient to identify with the covering invoice is accepted.

"This certificate is designed to cover and give effect to the requirements of the Customs Tariff Act in respect to entry under the most-favoured-nation tariff rates. Other suggested uniform certificates of origin, while largely achieving the same results, may not meet the Canadian legal requirements, and might restrict the wider provision for partial production in one or more countries entitled to the benefits in Canada of most-favoured-nation tariff rates."

FINLAND

"... no observation to make on the proposal, concerning certificates of origin, submitted by the International Chamber of Commerce for the amendment of the recommendations adopted by the CONTRACTING PARTIES in 1953. In Finland the Customs House Offices, the Central Chamber of Commerce and the Chambers of Commerce are authorized to issue certificates of origin."

