

(A) — TO BE ON INVOICE APPROVED BY CANADIAN CUSTOMS (1959) FOR
 GOODS SOLD BY EXPORTER PRIOR TO IMPORTATION. FOR ENTRY
 AT MOST FAVOURED-NATION TARIFF RATES

Place and Date New York, N.Y. Jan. 2, 1962

Invoice of Canned fruits purchased
 by John Doe Co., Ltd. of 5100 Main St., Montreal, Quebec
 from John Smith Co. of 100 First St., New York, N.Y.
 to be shipped from New York City per N.Y. & Central E.R.
 Terms: 2 1/2, 10 days net 30 days

Country of Origin	Marks and Numbers on Packages	Quantities and Description of Goods	Fair market value at time and place of shipment in currency of country of export (See clauses 5 to 8 of certificate of value hereon)	Selling price to the Purchaser in Canada (Specify currency of settlement)	
				*	Amount
U.S.A.	1-25	25 cases Peaches—24/502	US\$ 90.00	US\$4.50 per case	US\$ 90.00
	26-50	25 cases Pears—24/502	US\$120.00	US\$4.80 per case	US\$120.00
		Freight prepaid and charged			US\$ 5.00
					US\$215.00

NOTE: The following facts must be shown:
 Amount of:
 Freight, if any, prepaid and charged US\$ 5.00
 Freight, if any, prepaid and not charged
 Freight, if any, allowed to be deducted by importer on settlement

* If any freight is prepaid by the exporter and not charged, or is allowed to be deducted by the importer on settlement, a statement must be made on the invoice indicating whether or not the practice is consistent with the exporter's domestic market freight policy.

For example: This certifies that freight is collect. This is the same procedure used in our domestic shipments of this kind.

FORM M-A
EXPORTER'S DECLARATION

(M) I, the undersigned, do hereby certify as follows:—

1. That I am the President of John Smith Co
(agent, official capacity) name of exporter

exporter of the goods described in the within invoice;

2. That the said invoice is in all respects correct and true;

3. That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the weight, quantity, interest and all charges thereon;

4. That there is included 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 packing the said goods in condition in which ready for shipment to Canada;

5. That the said invoice also exhibits the fair market value at the time when and place from which the goods were shipped directly to Canada, of like goods when sold in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same trade level as the importer;

6. That where like goods are not sold for home consumption in the circumstances described in the preceding section but where the goods shown on this invoice are similar to those sold for home consumption, the fair market value exhibited thereon is not less than the amount of

- (a) the cost of production of the goods exported, and
- (b) an amount that is the same percentage of the cost of production of the goods exported as the gross profit on the similar goods is of the cost of production of the similar goods;

7. That the said fair market value is without

- (a) any discount or deduction not shown, allowed and deducted on invoices covering sales for home consumption in the country of export in its ordinary course of trade;
- (b) any drawback on account of any drawback or drawback of Customs duty that has been allowed by the Government of any other country, or on account of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country of export; or
- (c) any discount or deduction on account of the amount of consideration or money value of any special arrangement between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof.

8. That if the fair market value of the said goods described in this invoice is other than the value thereof as above specified, such fair market value has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value exhibited in this invoice;

9. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one by me or on my behalf;

10. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them other than as shown on the said invoice, either by way of discount, rebate, salary, compensation or in any other manner whatsoever;

(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

the United States entitled to the benefits of treaty or convention rates or the British Preferential Tariff.

Dated at New York, New York } (Signature) John Smith
this 2nd day of Jan, 1969 } (Signature in ink on original copy)

NOTE—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefits of the Most Favoured Nation Tariff 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 Most Favoured Nation Tariff none of the following items are to be included or considered, viz:—

1. Outside packages and expenses of packing therein;
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.

* Insert here name of country or countries

Note: The above is the full form, combining the Certificate of Value (M) and of Origin (A), prescribed to be written, printed or stamped on Invoice of Articles for entry in Canada, under the Most Favoured Nation Tariff when the goods have been sold by the exporter prior to importation. In cases where the vendor does not reside in the country of export or for other reasons the vendor is unable to sign the certificate both as to value and origin, a separate certificate of origin in prescribed form signed by the exporter in the country of export, bearing a full description of the goods and the marks and numbers of the packages, so that it may be identified with the shipment, will be accepted.