

ANNEX

1st Session, 33rd Parliament.
33-34-35 Elizabeth II, 1984-85-86

1^{re} session, 33^e législature.
33-34-35 Elizabeth II, 1984-85-86

THE HOUSE OF COMMONS OF CANADA

CHAMBRE DES COMMUNES DU CANADA

BILL C-

PROJET DE LOI C-

An Act to amend the Customs Tariff and to amend An Act to amend the Customs Tariff

Loi modifiant le Tarif des douanes et la Loi modifiant le Tarif des douanes

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Sa Majesté, sur l'avis et avec le consentement du Sénat et de la Chambre des communes du Canada, décrète :

R.S., c. C-41:
1970-71-72, c.
61; 1973-74, cc.
10, 22;
1974-75-76, cc.
6, 23, 70,
1976-77, cc. 5,
14, 28, 53,
1977-78, c. 40,
1979, c. 6;
1980-81-82-83,
cc. n^o 129,
1984, cc. 17,
22, 25, 47,
1985, cc. 12,
42; 1986, c. 1

CLSTOMS TARIFF

TARIF DES DOUANES

S.R., ch. C-41:
1970-71-72, ch.
61; 1973-74, ch.
10, 22,
1974-75-76, ch.
6, 23, 70,
1976-77, ch. 5,
14, 28, 53,
1977-78, ch. 40,
1979, ch. 6,
1980-81-82-83,
ch. 67, 129,
1984, ch. 17, 22,
25, 47; 1985,
ch. 12, 42;
1986, ch. 1

2. The said Act is further amended by adding thereto, immediately after section 23 thereof, the following section:

2. La même loi est modifiée par adjonction de ce qui suit :

Duty-free goods

"24. (1) The rate of customs duty shall, subject to this section, be free in respect of

"24. (1) Sous réserve des autres dispositions du présent article, sont importées en

Importation en franchise

Customs Tariff

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goods that are the product of the following countries:

Anguilla
Antigua and Barbuda
The Bahamas
Barbados
Belize
Bermuda
British Virgin Islands
Cayman Islands
Dominica
Grenada
Guyana
Jamaica
Montserrat
St. Christopher-Nevis
St. Lucia
St. Vincent and the Grenadines
Trinidad and Tobago
Turks and Caicos Islands

(2) The benefit of importation free of duty pursuant to subsection (1) does not apply unless

- (a) the goods are the product of a country referred to in subsection (1);
- (b) a substantial portion of the value of the goods, determined in accordance with the regulations, was produced by the industry of one or more countries referred to in subsection (1) or of Canada; and
- (c) the goods were shipped from the producing country on a through bill of lading and consigned to a consignee in a specified port in Canada.

(3) Proof of origin, determined in accordance with the regulations, shall be furnished with the bill of entry at the customs office for goods admitted to duty-free entry pursuant to this section.

(4) Any decision of the Minister as to the origin of goods referred to in this section is final.

(5) The following goods are not eligible for importation free of duty pursuant to subsection (1):

- (a) the goods enumerated in any of the tariff items in Group X of Schedule A; and

franchise les marchandises produites dans les pays suivants :

Anguilla
Antigua et Barbude
Bahamas
Barbade
Belize
Bermudes
Dominique
Grenade
Guyane
Îles Caïmans
Îles Turques et Caïques
Îles Vierges britanniques
Jamaïque
Montserrat
Saint-Christophe-Nevis
Saint-Vincent-et-Grenadines
Sainte-Lucie
Trinité et Tobago

(2) L'importation en franchise prévue au paragraphe (1) est subordonnée aux conditions suivantes :

- a) les marchandises sont produites dans un pays visé au paragraphe (1);
- b) une partie importante de la valeur des marchandises, déterminée conformément aux règlements, est produite dans un ou plusieurs pays visés au paragraphe (1) ou au Canada;
- c) les marchandises ont été expédiées du pays qui les a produites sous le couvert d'un connaissement direct à un destinataire dans un port spécifié du Canada.

(3) La preuve d'origine, déterminée conformément aux règlements, des marchandises importées en franchise en vertu du présent article est fournie avec la déclaration en douane au bureau de douanes.

(4) Les décisions du Ministre relatives à l'origine des marchandises visées au présent article sont définitives.

(5) Les marchandises suivantes ne peuvent pas être importées en franchise en application du paragraphe (1) :

- a) les marchandises énumérées aux numéros tarifaires du groupe X de la liste A;

Conditions

Preuve
d'origine

Décisions du
Ministre

Exceptions

Tarif des douanes

(b) the goods enumerated in tariff items 27101-1, 27102-1, 61100-1 to 61115-1, 61120-1, 62200-1, 62300-3, 62300-4, 62305-1 and 92904-5.

(6) The Governor in Council may, by order and on such terms and conditions as may be specified in the order, exempt the goods produced in a country referred to in subsection (1) from the condition of through shipment as set out in paragraph (2)(c) or from the requirement to furnish proof of origin as set out in subsection (3).

(7) The Governor in Council may, by order, from time to time withdraw the benefit of importation free of duty pursuant to subsection (1), in whole or in part, from any country to which that benefit has been extended.

(8) The rates of customs duty applicable to goods described in an order made under subsection (7) shall be, on and after the date of the order, the rates of customs duty that would, but for this section, have been applicable to those goods.

(9) Notwithstanding any other Act of Parliament or any regulation made thereunder, whether in respect of any particular country or generally, this section does not apply directly or indirectly in the case of any country to which the benefit of importation free of duty has not been specifically extended pursuant to subsection (1).

(10) The Governor in Council may, for the purposes of this section, make regulations

(a) respecting the circumstances in which goods are the product of a country referred to in subsection (1);

(b) respecting the determination of the origin of goods;

(c) prescribing the portion of the value of goods produced by the industry of one or more countries, including Canada, that constitutes a substantial portion of the value of those goods for the purposes of paragraph (2)(b); and

(d) generally for carrying out the provisions of this section.

b) les marchandises énumérées aux numéros tarifaires 27101-1, 27102-1, 61100-1 à 61115-1, 61120-1, 62200-1, 62300-3, 62300-4, 62305-1 et 92904-5.

(6) Le gouverneur en conseil peut, par décret et selon les modalités qui y sont prévues, exempter les marchandises produites dans un pays visé au paragraphe (1) de la condition d'expédition directe prévue à l'alinéa (2)c) ou de l'obligation de fournir la preuve d'origine prévue au paragraphe (3).

(7) Le gouverneur en conseil peut, par décret, retirer, en totalité ou en partie, l'avantage de l'importation en franchise à un pays auquel cet avantage a été accordé en vertu du paragraphe (1).

(8) À compter de la date du décret pris en vertu du paragraphe (7), les taux de droits de douane dont sont passibles les marchandises visées par ce décret sont ceux dont elles seraient passibles en l'absence du présent article.

(9) Malgré toute autre loi du Parlement ou ses règlements, le présent article ne s'applique ni d'une façon générale ou spécifique, ni directement ou indirectement, à un pays auquel l'avantage de l'importation en franchise n'a pas été spécifiquement accordé en application du paragraphe (1).

(10) Le gouverneur en conseil peut, pour l'application du présent article, par règlement :

a) prévoir dans quelles circonstances des marchandises sont produites dans un pays visé au paragraphe (1);

b) prendre toute mesure relative à la détermination de l'origine de marchandises;

c) déterminer la fraction de la valeur de marchandises produites dans un ou plusieurs pays, y compris le Canada, qui correspond à une partie importante de la valeur de ces marchandises pour l'application de l'alinéa (2)b);

Exemption

Retrait de l'avantage

Taux applicables en cas de retrait

Application spécifique

Règlements

Customs Tariff

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(11) The Governor in Council may, by order, add to or delete from the list of countries set out in subsection (1) in order to reflect a change of name of any of those countries and no addition to or deletion from the list pursuant to this subsection shall affect the benefit of importation free of duty pursuant to this section of any country.

(12) For the purposes of this section, "country" means one of the Commonwealth and Dependent Territories referred to in subsection (1)."

3. Subsection 24(3) of the said Act, as enacted by section 2, is repealed and the following substituted therefor:

"(3) Proof of origin, determined in accordance with the regulations, shall be furnished, in respect of goods imported free of duty pursuant to this section, at the same time and in the same place as the goods are accounted for under subsection 19(2) or section 32 of the *Customs Act*, whenever they are accounted for thereunder."

COMING INTO FORCE

6. Section 2 shall come into force or be deemed to have come into force on June 15, 1986 and shall apply to all goods imported, or taken out of warehouse for consumption or released, on or after that day, and to goods previously imported but not entered for consumption or released before that day.

7. Section 3 shall come into force on the day on which sections 19 and 32 of the *Customs Act*, being chapter 1 of the Statutes of Canada, 1986, come into force.

d) prendre toute autre mesure d'application du présent article.

(11) Le gouverneur en conseil peut, par décret, modifier la liste des pays visés au paragraphe (1) en fonction des changements de leur dénomination. Les modifications ainsi effectuées n'ont aucun effet sur le régime des franchises de droits.

(12) Pour l'application du présent article, «pays» s'entend d'un pays du Commonwealth, ou d'un territoire sous dépendance d'un pays du Commonwealth, visé au paragraphe (1).»

3. Le paragraphe 24(3) de la même loi, édicté par l'article 2, est abrogé et remplacé par ce qui suit :

«(3) La preuve d'origine, déterminée conformément aux règlements, des marchandises importées en franchise en vertu du présent article est fournie à la même date et au même endroit que la déclaration en détail de celles-ci faite en vertu du paragraphe 19(2) ou de l'article 32 de la *Loi sur les douanes* chaque fois que ces marchandises font l'objet d'une déclaration en détail en vertu de ces dispositions.»

ENTRÉE EN VIGUEUR

6. L'article 2 entre en vigueur, ou est réputé être entré en vigueur, le 15 juin 1986 et s'applique, d'une part, à toutes les marchandises soit importées, soit sorties d'entrepôt en vue de la consommation ou dédouanées à compter de cette date et, d'autre part, aux marchandises déjà importées et non déclarées en vue de la consommation, ou non dédouanées, avant cette date.

7. L'article 3 entre en vigueur à la date d'entrée en vigueur des articles 19 et 32 de la *Loi concernant les douanes*, chapitre 1 des Statuts du Canada de 1986.

Modification de la liste des pays

Définition de «pays»

Preuve d'origine

Entrée en vigueur

Idem

9. Any regulation made under section 24 of the *Customs Tariff*, as enacted by section 2 of this Act, shall, if the regulation so provides, have retroactive effect and be deemed to have come into force on June 15, 1986 or on any day thereafter as specified in the regulation.

9. Les règlements pris en vertu de l'article 24 du *Tarif des douanes*, édicté par l'article 2 de la présente loi, prennent effet rétroactivement et sont réputés être entrés en vigueur le 15 juin 1986, s'ils comportent une disposition en ce sens, ou à une date ultérieure fixée par les règlements.

Entrée en
vigueur des
règlements

CARIBCAN RULES OF ORIGIN REGULATIONS
REGULATIONS RESPECTING DETERMINATION OF THE
ORIGIN OF GOODS FOR PURPOSES OF
CARIBCAN DUTY-FREE ENTRY

Short Title

1. These Regulations may be cited as the Caribbean Rules of Origin Regulations.

Interpretation

2. In these Regulations,

"beneficiary country" means a country to which the benefits of duty-free entry have been extended pursuant to section 24 of the Customs Tariff;

"Minister" means the Minister of National Revenue.

3. (1) Goods for which entry is claimed under section 24 of the Customs Tariff shall be deemed to be the product of a beneficiary country if the value of the materials, parts or produce originating outside the country or of undetermined origin used in the manufacture or production of the goods amounts to not more than 40 per cent of the ex-factory price of the goods as packed for shipment to Canada.

(2) In calculating, for the purposes of subsection (1), the value of the materials, parts or produce originating outside the beneficiary country or of undetermined origin used in the manufacture or production of the goods,

(a) any materials, parts or produce used in the manufacture or production of the goods, originating from any other beneficiary country or from Canada, and

(b) any packing required for the transportation of the goods (not including packing in which the goods are ordinarily sold for consumption in the beneficiary country)

shall be deemed to have originated in the beneficiary country.

(3) The following goods shall be deemed to be bona fide the product of a beneficiary country and to have originated in a beneficiary country:

(a) mineral products extracted from the soil or the sea-bed of the country;

(b) vegetable products harvested in the country;

- (c) live animals born and raised in the country;
- (d) products obtained in the country from live animals;
- (e) products obtained by hunting or fishing in the country;
- (f) products of sea fishing and other marine products taken from the sea by vessels of the country;
- (g) products made on board factory ships of the country exclusively from products referred to in paragraph (f);
- (h) waste and scrap resulting from manufacturing operations of the country;
- (i) used articles of the country imported into Canada for use only for the recovery of raw materials; and
- (j) goods produced in the country exclusively from the products referred to in paragraphs (a) to (h).

4. (1) For the purposes of determining the origin of goods under section 3, each article in a shipment shall be considered separately, except that

(a) where a tariff item specifies that a group, set or assembly of articles is classified in the item, the group, set or assembly shall be considered to be one article, and

(b) tools, parts and accessories

- (i) that are imported with an article,
- (ii) that constitute the standard equipment customarily included in the sale of articles of that kind, and
- (iii) the price of which is included in that of the article and for which no separate charge is made,

shall be considered as forming a whole with the article.

(2) An unassembled article that is imported in more than one shipment because it is not feasible for transport or production reasons to import it in one shipment shall be considered to be one article.

5. (1) In the case of goods imported into Canada from a beneficiary country but passing in transit through the territory of an intermediate country, with or without transshipment or temporary storage, the goods shall be deemed not to be bona fide the product of the beneficiary country, if

(a) the goods do not remain under customs transit control in the intermediate country;

(b) the goods undergo any operations in the intermediate country other than unloading, reloading, splitting up of loads or operations required to keep the goods in good condition; or

(c) the goods enter into trade or consumption in the intermediate country.

(2) The Minister may require the importer to produce documentary evidence with respect to any of the matters referred to in subsection (1).

6.(1) A certificate of origin, in the form set out in the schedule

(a) signed by the exporter of the goods in the beneficiary country from which the goods were consigned to Canada,

(b) certified by a governmental body of the beneficiary country or other body approved by the government of that country and recognized by the Minister for the purpose, and

(c) bearing a full description of the goods, and the marks and numbers of the package and cross-referenced to the customs invoice

shall be presented by the importer to the collector of customs before entry of the goods under Section 24 of the Customs Tariff shall be allowed.

(2) Goods for which entry is claimed under Section 24 of the Customs Tariff shall be invoiced separately from other goods.

(3) In the case of goods from a beneficiary country for which entry is claimed under Section 24 of the Customs Tariff

(a) of a value not exceeding \$250

(b) imported in a traveller's baggage or consigned from a private individual in the beneficiary country to a private individual in Canada, and

(c) declared at the time of entry as not intended for resale,

a statement signed by the vendor of the goods in the beneficiary country indicating that the goods are the growth, produce or manufacture of the beneficiary country may be presented by the importer to the collector of customs in lieu of the certificate described in subsection (1).