

C133719

The following is the full form, combining the Certificate of Value and of Origin prescribed to be written, printed or stamped on invoices of articles for entry under the British Preferential Tariff in Canada, when the goods have been sold by the exporter prior to shipment:—

FORM M.—B

I, the undersigned, do hereby certify as follows:—

(1) That I am the (a) *Artist* exporter of the goods in the within invoice mentioned or described;

(a) Insert the word partner, manager, chief clerk or principal official, giving rank as the case may be.

(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 actual quantity thereof, and all charges thereon;

(4) That the said invoice also exhibits the fair market value of the said goods at the time and place of their direct exportation to Canada and as when sold at the same time and place in like quantity and condition for home consumption in the principal markets of the country whence exported directly to Canada, and that the said fair market value,—

(a) In the case of new or unused goods is not lower than the actual cost of production of similar goods at the same time and place, plus a reasonable advance for selling cost and profit;

(b) Is without any discount or deduction not shown and allowed on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade; and

(c) Is without any deduction on account of any drawback or bounty or on account of any royalty actually payable thereon, or payable thereon when sold for home consumption, but not payable when exported, or on account of the exportation thereof, or for any special consideration whatever;

(5) That no different invoice of the goods mentioned in said invoice has been or will be furnished to any one; and

(6) 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, either by way of discount, rebate, salary, compensation, or in any manner whatsoever other than as shown in the said invoice.

(B) That each article on this invoice is *bona fide* the produce or manufacture of a country entitled in Canada to the benefits of the British Preferential Tariff and specified on the invoice as its Country of Origin, and that each manufactured article on the invoice in its present form ready for export to Canada has been finished by a substantial amount of labour in such country and not less than one-half the cost of production of each such article has been produced through the industry of one or more British countries.

Dated at this *5<sup>th</sup>* day of *July* 193*9* Signature *E. E. March*

NOTE:— In the calculation of the cost of production for the purpose of determining the qualification for entry under the British Preferential Tariff none of the following items are to be included or considered, viz:—

1. Outside packages and expenses of packing thereinto.
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.

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