

Article 5.4: Exceptions

Each Party shall provide that a Certificate of Origin shall not be required for:

- (a) a commercial importation of a good whose value does not exceed \$1,600 Canadian or its equivalent amount in New Israeli Shekels (NIS) or such higher amount as it may establish, except that it may require that the invoice accompanying the importation include a statement by the exporter of the good certifying that the good qualifies as an originating good, or
- (b) an importation of a good for which the Party into whose territory the good is imported has waived the requirement for a Certificate of Origin,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements of this Chapter.

Section B - Administration and Enforcement

Article 5.5: Records

Each Party shall provide that:

- (a) an exporter in its territory that completes and signs a Certificate of Origin shall maintain in its territory, for five years after the date on which the Certificate was signed or for such longer period as the Party may specify, all records relating to the origin of a good for which preferential tariff treatment was claimed in the territory of the other Party, including records associated with:
 - (i) the purchase of, cost of, value of, and payment for, the good that is exported from its territory,
 - (ii) the sourcing of, purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the good that is exported from its territory, and