



Memorandum D11-4-16

Ottawa, February 26, 2016

Advance Rulings for Origin Under Free Trade Agreements

In Brief

1. This memorandum has been revised to reflect the implementation of the Canada-Jordan Free Trade Agreement (CJFTA). Changes have been made to provide policy and procedural information related to the administration of this free trade agreement.
2. This memorandum has been revised to include provisions for the publishing of advance rulings for origin under free trade agreements.
3. This memorandum has been revised to highlight the benefits associated with applicants providing their consent to publish any advance ruling (s) issued in their name.

This memorandum outlines the Canada Border Services Agency (CBSA) program for issuing advance rulings under paragraphs 43.1(1)(a) and (b) of the [Customs Act](#).

Legislation

[Customs Act](#)

[Free Trade Agreement Advance Rulings Regulations](#)

Guidelines and General Information

Definition

1. For the purpose of this memorandum, “applicant” means the person requesting an advance ruling and to whom a ruling is issued.

General

2. An advance ruling is a written statement issued by the CBSA pursuant to paragraphs 43.1(1)(a) and (b) of the [Customs Act](#) (the Act) which reflects Canada’s agreement to provide advance rulings as outlined in Article 509 of the [North American Free Trade Agreement \(NAFTA\)](#), Article 5.8 of the [Canada-Israel Free Trade Agreement \(CIFTA\)](#), Article E-09 of the [Canada-Chile Free Trade Agreement \(CCFTA\)](#), Articles V.9 and IX.2 of the [Canada-Costa Rica Free Trade Agreement \(CCRFTA\)](#), Article 419 of the [Canada-Peru Free Trade Agreement \(CPFTA\)](#), Article 419 of the [Canada-Colombia Free Trade Agreement \(CCOFTA\)](#), Article 28 of the [Canada-European Free Trade Association Free Trade Agreement \(CEFTA\)](#) and Article 5-9 of the [Canada-Jordan Free Trade Agreement \(CJFTA\)](#).
3. For the purpose of this memorandum, the focus is on advance rulings concerning the origin of a good under a free trade agreement. For advance rulings pertaining to tariff classification of a good, please refer to [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

Note: If requested in writing, and if the CBSA has enough information to determine the tariff classification of the good, an advance ruling on the tariff classification will be issued (pursuant to [Memorandum D11-11-3](#)) in conjunction with an advance ruling on the origin of the good.

4. The CBSA will respond to all requests for advance rulings that fall within the parameters of the Advance Ruling program. Any written requests that fall outside the parameters of that program will be returned to the applicant with an explanation as to why a ruling cannot be issued.
5. If an applicant is aware of any outstanding re-determination requests or outstanding advance rulings on a similar issue, the applicant must specifically inform the CBSA of this in their request for the advance ruling.
6. An advance ruling issued by one Party to a free trade agreement will not be binding on another Party to that agreement.
7. Issuance of an advance ruling does not negate the requirement for an importer to have a certificate of origin in its possession at the time goods are imported in order to claim a preferential tariff treatment.
8. To ensure receipt of the benefits of an advance ruling at the time of importation, importers must indicate the advance ruling number on Form [C11, Canada Customs Invoice](#), the commercial invoice, or in the description field of Form [B3-3, Canada Customs Coding Form](#).
9. Where exporters complete and sign a free trade agreement certificate of origin (CO), and they have been issued an advance ruling for the goods listed on the CO, the exporter should quote the advance ruling number on the CO.

Advance Ruling Subject Matter

10. An advance ruling on origin may only be issued with respect to those subject matters set out in the advance rulings provisions contained within a free trade agreement as follows:

NAFTA	paragraph 1 of Article 509
CCFTA	paragraph 1 of Article E-09
CCOFTA	paragraph 1 of Article 419
CCRFTA	paragraph 1 of Article V.9 and paragraph 10 of Article IX.2
CEFTA	Article 28(2) of Annex C
CIFTA	paragraph 1 of Article 5.8
CJFTA	Paragraph 1 of Article 5-9
CPFTA	paragraph 1 of Article 419

Who May Apply for an Advance Ruling

11. Pursuant to section 2 of the [Free Trade Agreements Advance Rulings Regulations](#), a request for an advance ruling may be filed by:
 - (a) importers in Canada or persons authorized to account for the imported goods in question pursuant to paragraph 32(6)(a) or subsection 32(7) of [the Act](#);
 - (b) exporters or producers of the goods in question in a free trade country;
 - (c) producers in a NAFTA, CCFTA, CCRFTA, CPFTA, CCOFTA or CJFTA country other than Canada, of a material used in the production of goods which are subsequently exported to Canada; and
 - (d) producers in Israel or another CIFTA beneficiary or producers in the United States, of a material that is used in the production of goods exported from Israel or another CIFTA beneficiary to Canada.
12. A request for an advance ruling must be accompanied by one of the consent statements provided in Appendix E, either providing or withholding consent for publication of the ruling in its entirety. The consent statement must be signed by the importer, exporter, producer and not a person who is authorized to account for imported goods on behalf of the importer, or other agent.

How to Apply for an Advance Ruling

13. An advance ruling may only be requested for a future importation of goods and at least 120 days prior to the importation of those goods into Canada. Advance ruling requests relating to ongoing importations must be limited to subject matters involving the future contemplated importations and will not be considered if the request relates to discontinued models or to past models.

14. Requests for an advance ruling must be restricted to an individual product or issue. The CBSA will not accept or process a request that relates to more than five separate products produced by a single producer at any one time. However, a request involving the origin or marking of a range of goods will be considered if it can be shown that the goods in question are so similar that a decision on one model or style of the good can be considered a representative decision for the other models or styles of the good. The decision to permit this type of advance ruling request will be at the discretion of the CBSA.

Example: Goods are simple variations of each other and are produced from materials that are identical and sourced from the same suppliers and the goods are produced in the same plant during the same period using the same production methods.

15. A request for an advance ruling must be submitted in writing in the form of a letter that contains all the required information. The NAFTA, CCFTA and CCRFTA contain the information required to be submitted when requesting an advance ruling. For convenience, this information is outlined in Appendix A (for NAFTA), Appendix B (for CCFTA) and Appendix C (for CCRFTA). For the CCOFTA, CIFTA, CEFTA, CPFTA and CJFTA, no specific criteria is set out within the agreements, however sufficient information is required to be submitted in order to enable the CBSA to issue an advance ruling (the criteria contained within the appendices relating to the NAFTA, CCFTA and CCRFTA, may be used as a reference guide for determining sufficient information when requesting an advance ruling). If the advance ruling request is for NAFTA marking, the information to be submitted within the request is contained in Appendix D.

16. Failure to provide all the necessary information will result in a delay of the issuance of the advance ruling or the inability to issue an advance ruling.

17. All requests for an advance ruling must be submitted in English or French and must be signed by the applicant or a person authorized by the applicant to make the request. The person who signs the request must have knowledge of the issues raised in the request. The CBSA retains the right to reject the request if these conditions are not fulfilled.

18. The request for an advance ruling should be marked "Attention: Advance Rulings Request" and be delivered or sent by registered mail to the CBSA office in the region in which the bulk of the importations is expected to occur. If this cannot be determined, the request should be sent to the region in which the bulk of the importers or potential importers for the good are located. The CBSA will redirect the request if required. A list of the regional offices for [Trade Operations Divisions](#) is available on the CBSA Web site.

19. Different information is required for different types of advance rulings. The CBSA may be able to issue a ruling with less information but it retains the right to request any other additional information before issuing a ruling.

20. The CBSA has enhanced the advance ruling program by publishing ruling letters in both official languages on the CBSA web site in their entirety, with the applicant's consent, whether that be the importer, exporter, or producer. Consequently, applicants must include in their request, one of the consent option statements provided in Appendix E, to either grant or withhold consent to the publication of their ruling once it has been issued by the CBSA. Failure to provide either consent statement will result in the request for an advance ruling to be considered incomplete and rejected.

21. Publishing rulings concerning the advance rulings for origin or marking of goods benefits the trade community by establishing a comprehensive online repository of rulings, providing a valuable resource to assist importers in properly reporting and accounting for goods, and contributing to a uniform and transparent administration of the trade programs.

22. It is important to note that rulings are binding only between the CBSA and the recipient to whom the ruling is issued. While published rulings are for reference purposes only, they provide meaningful guidance and help other importers in complying with Canada's trade legislation. For the above reasons, although there is no obligation to do so, the CBSA encourage applicants to consent to the publication of their ruling letters.

Time Standards for Processing an Application for an Advance Ruling

23. Where a request for an advance ruling does not comply with all of the provisions of this memorandum, the applicant will be notified in writing and advised of the requirements that have not been met. At any time during the course of an evaluation of an advance ruling request, the CBSA may notify the applicant that supplementary information is required. The applicant will be given a period of 30 calendar days from the date of the notice (or such longer period as the notice may provide) to provide any supplementary information or, otherwise, to conform to the requirements referred to in the notice. If no response to the notice is received within the period allotted, the advance ruling request will be administratively closed and considered withdrawn.

24. Advance rulings will be issued within 120 days of receipt of **all** required information. Therefore, this time frame should be taken into consideration when submitting an advance ruling request. Where a request with complete information is submitted less than 120 days before the importation in question, an advance ruling may not be issued before the importation. Where all necessary information is not received with an application and further information is requested pursuant to paragraph 20, the time frame of 120 days will commence from receipt of all necessary information.

25. Where the CBSA has received complete information, but fails to issue an advance ruling within 120 days, the CBSA will administratively allow any importation, imported after 120 days from the receipt of complete information and before an advance ruling is issued, to be accorded the treatment requested in the advance ruling request.

26. The CBSA will provide the applicant with a full explanation of the reasons for the ruling in the letter containing the advance ruling. The advance ruling will be issued in the language of the incoming request.

Circumstances Where an Advance Ruling Will Not be Issued

27. Advance rulings will not be issued in the following circumstances:

- (a) where a verification of origin is being conducted on similar goods under sections 42.1 and 97.201 of [the Act](#), and the outcome of the verification may affect the advance ruling request;
- (b) where a request for a re-determination of the origin or marking determination on identical goods has been made, and the re-determination decision is outstanding;
- (c) where the request involves a matter that is before the Canadian International Trade Tribunal, the courts, the Free Trade Commission or any group or sub-group established thereunder;
- (d) where it is not possible to determine all the material facts;
- (e) where the acceptance of the request would result in requests relating to more than five separate products produced by a single producer being processed by the CBSA at any one time; and
- (f) where the request only relates to an importation or importations that have already occurred.

28. If any of these situations apply, the request should be rejected and the CBSA will inform the applicant in writing, of the reason(s) why an advance ruling will not be issued.

Precedence

29. An advance ruling will take precedence over any conflicting national customs ruling, advice, opinion, etc., issued either before or after the advance ruling.

30. A ruling request on a subject covered by the [Free Trade Agreement Advance Ruling Regulations](#) and the advance rulings provisions of any free trade agreement will be considered to be a request for an advance ruling rather than a request for a national customs ruling.

Applicant's Reliance on an Advance Ruling

31. An advance ruling will be honoured by the CBSA with regard to a particular importation of goods:
- (a) as long as the material facts and circumstances surrounding the importation of the goods in question are the same as the material facts and circumstances presented in the request for the advance ruling;
 - (b) if all conditions in the ruling have been met and if the ruling has not been modified, revoked, revised, or cancelled; and
 - (c) if the importation of the goods is made by the applicant or someone importing the goods from that person.
32. It is the responsibility of the applicant to notify the CBSA of changes in the material facts and circumstances surrounding the advance ruling. Where there is a change in the material facts and circumstances, then the CBSA is not required to honour the advance ruling with respect to goods produced after that change. In these circumstances, the CBSA may retroactively revoke or modify the advance ruling to reflect the change in material facts and circumstances.
33. The CBSA must honour an advance ruling when making a decision on any importation of goods covered by the advance ruling that occurs while the advance ruling is in effect. If the CBSA determines that an applicable advance ruling favourable to the person importing the goods is incorrect, and none of the circumstances set out in paragraph 40 are applicable, then the CBSA must assess the goods, or otherwise deal with the goods, pursuant to the advance ruling. Thereafter the CBSA may issue a modification or revocation of the advance ruling, which will be effective with regard to goods imported after the date of issuance of the modification or revocation.
34. Advance rulings are in effect from the date of issue until such time as the CBSA issues a modification or revocation of the advance ruling to the applicant or until the ruling is revised or reversed as a result of a review. Some advance rulings, due to the nature of the request, may be qualified with a time limit. If so, this will be stated in the advance ruling.

Third Party Reliance on an Advance Ruling

35. The benefits of an advance ruling apply only to the applicant or the persons importing the goods in question from that applicant (i.e. where the applicant is an exporter or producer). However, any importer may quote the advance ruling number on an importation, as long as that ruling specifically covers the goods being imported. It is the responsibility of an importer who is quoting the advance ruling number to ascertain that the goods being imported are covered by that advance ruling. Furthermore, it is not binding on the CBSA to follow the ruling in cases where the advance ruling number is quoted by someone other than the applicant.
36. If an advance ruling issued to an exporter or producer of goods is not specifically limited to goods imported by a specific importer, then the goods covered by that advance ruling imported by any importer from that exporter or producer will be considered covered by the advance ruling. However, in these circumstances, the importer is not considered to have been issued an advance ruling and is therefore not entitled to request a review of the advance ruling or to be given notice of a modification or revocation of the advance ruling.
37. Only the applicant may request a review of the advance ruling or a review of any subsequent modification or revocation of that ruling, and only the applicant will be notified if the advance ruling is revoked or modified by the CBSA. In addition, only the applicant may apply for the delay of up to 90 days of the effective date of the modification or revocation of that advance ruling, as described in paragraph 39. For these reasons it is recommended that individuals apply for their own advance ruling rather than rely on rulings issued to others.

Modification or Revocation of an Advance Ruling

38. An advance ruling may be revoked or modified if any of the circumstances listed in section 14 of the [Free Trade Agreement Advance Rulings Regulations](#) occur.
39. In accordance with section 16 of the [Free Trade Agreement Advance Rulings Regulations](#), the notice of a modification or revocation of an advance ruling shall only be issued to the applicant.

40. A revocation or modification of an advance ruling will be effective on the date it is issued. However, the CBSA may, upon request by the applicant or on its own initiative, delay the effective date of such a modification or revocation for a period of up to 90 calendar days from the date of issuance pursuant to section 19 of the [Free Trade Agreement Advance Rulings Regulations](#). Such a delay shall be granted to the applicant, provided it can demonstrate to the satisfaction of the CBSA that it relied in good faith and to its detriment on the advance ruling. The delay shall apply with respect to goods covered by the advance ruling that are imported by the applicant or any other person importing those goods directly from that applicant.

41. The evidence of reliance shall include contracts, purchase orders, past importations, or other documentation tending to establish that contracts for, and production of goods to be imported after the modification or revocation, were arranged prior to the modification or revocation and shall specifically identify the advance ruling on which reliance is claimed.

42. An applicant applying for a delay of the effective date of an advance ruling, pursuant to section 19 of the [Free Trade Agreement Advance Rulings Regulations](#), will be issued a separate ruling setting forth the delay period, if any. In appropriate circumstances, the CBSA may decide to make its decision, with respect to a delay, applicable to all persons, irrespective of demonstrated reliance. In such a case, the CBSA will not reassess any importations of the goods in question that are imported during the period of the delay.

43. An application for postponement of the effective date of the modification or revocation should be made in writing, to the office that issued the modification or revocation, within 90 days from the issuance of the modification or revocation, or within 90 days of receipt of a reassessment of goods imported in the 90-day period after the issuance of a modification or revocation.

44. A modification or revocation of an advance ruling issued may be applied retroactively to goods imported before the modification or revocation is issued in the following circumstances:

- (a) there was a failure to act in accordance with the terms and conditions of the ruling, which might include, inter alia:
 - (i) a request for an advance ruling containing a misstatement or omission of material facts,
 - (ii) the ruling, although correct when issued, ceased to be correct at a later date because there was a change in the material facts or circumstances upon which the ruling was based and the CBSA was not notified. In such a case, the advance ruling may be retroactively revoked or modified to the date of the change in the material facts or circumstances;
- (b) the modification or revocation being to the benefit of the applicant who requested the ruling.

Confidentiality

45. Any confidential business information contained in a request for an advance ruling or in a request for the review of an advance ruling will be treated as confidential by the CBSA.

Requesting a Review of the Advance Ruling Under Section 60 of the Act

46. An applicant may request a review of an advance ruling within 90 days of its issuance. All requests for reviews must be submitted in English or French and in the form of a letter quoting the advance ruling number and providing written arguments in support of the review. Any relevant information that was not provided in the original request for an advance ruling should be provided with the request for a review. The request must be signed by a person authorized by the requesting party to make the request and have knowledge of the issues raised in the request. The CBSA retains the right to reject the request if these conditions are not fulfilled.

47. All requests for reviews should be sent by registered mail to the office that issued the advance ruling.

48. After reviewing all the relevant information, the CBSA shall, with all due dispatch, make a decision on the review of the advance ruling. The notice of the decision under paragraph 60(4)(b) of [the Act](#) shall be in the form of a further advance ruling issued to the party who requested the review. The advance ruling, issued as a notice of the decision under paragraph 60(4)(b) of the Act, will either confirm the original advance ruling or will render a

retroactive revision or reversal favourable to the person requesting the review. Such a retroactive revision or reversal will be retroactive to the date of the issuance of the original advance ruling, unless otherwise noted.

49. If during the course of a request for a review of an advance ruling it is discovered that the advance ruling is incorrect, the circumstances in paragraph 40 do not apply, and a retroactive revision or reversal of the advance ruling is not favourable to the person requesting the review of the advance ruling, the CBSA must affirm the advance ruling and then issue a modification or revocation of the advance ruling which will be applicable to goods imported after the date of issuance of the modification or revocation.

50. A modification or revocation of an advance ruling, including a modification or revocation issued pursuant to paragraph 45, but not including an affirmation, revision, or reversal of an advance ruling made under paragraph 44, shall be considered an advance ruling under section 43.1 of [the Act](#) in its own right with a date of issuance identical to the date of issuance of the modification or revocation. Therefore a modification or revocation can be the subject of a request for review under section 60 of the Act and paragraphs 42 to 45 to apply with such modifications as the circumstances require.

Additional Information

51. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix A

NAFTA – Advance Rulings

Information required to be submitted when applying for an advance ruling under NAFTA, is contained in Annex VII.2 of [Memorandum D11-4-18, Uniform Regulations Chapters Three and Five of NAFTA](#). Where relevant, the following information must also be included in the request:

1. If the request is for a review/appeal of an advance ruling, state “This is a request for the review/appeal of an advance ruling number (state the advance ruling number)”.
2. Where the request for an advance ruling involves the use of the transaction value method, the request shall also include: a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
3. Where the request for an advance ruling involves the use of the net cost method, the request shall also include:
 - (i) with respect to each material that is claimed to be an originating material that is used in the production of the good, a complete description of the material including the basis on which it is considered that the material originates, and
 - (ii) a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.

Appendix B

CCFTA – Advance Rulings

Information required to be submitted when applying for an advance ruling under CCFTA, is contained in Annex VII.2 of [Memorandum D11-4-24, Uniform Regulations – Chapters C and E of the Canada-Chile Free Trade Agreement \(CCFTA\)](#). Where relevant, the following information must also be included in the request:

1. If the request is for a review/appeal of an advance ruling, state “This is a request for the review/appeal of an advance ruling number (state the advance ruling number)”.
 2. Where the request for an advance ruling involves the use of the transaction value method, the request shall also include: a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
 3. Where the request for an advance ruling involves the use of the net cost method, the request shall also include:
 - (i) with respect to each material that is claimed to be an originating material that is used in the production of the good, a complete description of the material including the basis on which it is considered that the material originates, and
 - (ii) a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
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Appendix C

CCRFTA – Advance Rulings

Information required to be submitted when applying for an advance ruling under CCRFTA, is contained in Annex VII.2 of [Memorandum D11-4-26, Uniform Regulations – Chapter V of the Canada–Costa Rica Free Trade Agreement \(CCRFTA\)](#). Where relevant, the following information must also be included in the request:

1. If the request is for a review/appeal of an advance ruling, state “This is a request for the review/appeal of an advance ruling number (state the advance ruling number)”.
 2. Where the request for an advance ruling involves the use of the transaction value method, the request shall also include: a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
 3. Where the request for an advance ruling involves the use of the net cost method, the request shall also include:
 - (i) with respect to each material that is claimed to be an originating material that is used in the production of the good, a complete description of the material including the basis on which it is considered that the material originates, and
 - (ii) a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.
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Appendix D

NAFTA Marking – Advance Rulings

Where the request for an advance ruling involves the issue of the marking of goods under NAFTA, the information to be submitted within the request shall include:

1. At the top of the letter, state “The applicant is” and then state whether you or your client are the importer (“importer” means a person in Canada who imports the goods into Canada), a producer (“Producer” means the person who produced the goods in the final form in which they are imported into Canada and who may or may not

also export the goods directly to Canada) or an exporter (“exporter” means the person who exports the goods to Canada and is not the producer of the goods).

2. If the request is for a review/appeal of an advance ruling, state “This is a request for the review/appeal of an advance ruling number (state the advance ruling number).”

3. Where relevant, the request shall also include:

- (i) the name and address of the exporter, producer, or importer of the good, as the case may be;
- (ii) where the applicant is:
 - the **exporter** of the good, the name and address of the producer and importer of the good, if known,
 - the **producer** of the good, the name and address of the exporter and importer of the good, if known,
 - the **importer** of the good, the name and address of the exporter and, if known, the producer of the good.

4. An indication as to which of the following component(s) of the marking program is being requested:

Component number 1: whether the goods are required to be marked,

Component number 2: the correct country of origin to be marked on the goods, and/or

Component number 3: the acceptable method and manner of marking the goods (e.g., size, location, printing, stenciling).

5. It is mandatory that a request for an advance ruling on marking includes component number 1. Component numbers 2 and 3 will be considered as optional, however a request may be submitted which includes all three components.

6. For purposes of whether the goods are required to be marked (component number 1), the request shall include:

(i) where the applicant is of the opinion that the goods may be exempt from marking as per the exemptions contained in Schedule II, Appendix C of [Memorandum D11-3-1, *Marking of Imported Goods*](#), the specific exemption number and a detailed explanation outlining the rationale for the application; and

(ii) where possible, the item in the schedule of goods contained in Schedule I, Appendix A of [Memorandum D11-3-1](#) that may be applicable.

7. Where the request for an advance ruling on the marking of the goods includes the issue of what country/countries are to be marked on the goods (component number 2), the request shall also include:

(i) a listing of each material that is used in the production of the good;

(ii) with respect to each material referred to in paragraph (i) that is claimed to be a domestic material, a complete description of the material, including the basis on which it is considered that the material is domestic;

(iii) with respect to each material referred to in paragraph (i) that is a foreign material or the origin of which is unknown, a complete description of the material, including its tariff classification, if known; and

(iv) a description of all processing operations employed in the production of the good, the location of each operation, and the sequence in which the operations occur.

8. Where the request for an advance ruling on the marking of the goods includes the issue of the method and manner of marking the goods (component number 3), e.g., size, location, legibility, etc., the request shall include:

(i) If the goods are currently being produced, and there is some form of marking on the product, the following specific details regarding the method and manner of marking:

- size of the country of origin marking contained on the goods in measurement of inches or millimeters,
- specific description as to where the country of origin marking is located on the good,
- the method of marking being used (e.g., stamping, etching, engraving),
- legibility of the country of origin marking used (e.g., colour of marking and background),

- if applicable, where abbreviations are used to represent the country of origin, provide the specific wording used, and
 - the language of the country of origin marking;
- (ii) Any reasons, due to the nature of the goods, that certain methods of marking would not be suitable;
- (iii) An indication as to how the good will be packaged and provide a specific description of the container to be used for shipping purposes;
- (iv) If known at the time of importation, the name and address of the ultimate purchaser, and a brief explanation as to what happens to the goods after importation, i.e., how the goods will be sold or distributed. If the name of the ultimate purchaser is not known at the time of importation, provide a brief explanation as to what happens to the goods after importation, i.e., how the goods will be sold or distributed;
- (v) If the words “Canada” or “Canadian” or any abbreviations thereof, or the name of any country or place other than the name of the country of origin of the goods appears on the goods:
- indicate the wording used, and
 - indicate the location(s) of all such wording on the goods;
- (vi) If the goods are iron or steel pipes or tubes, the following information should be provided:
- the inside diameter measurement of the goods in inches or millimeters,
 - the method of packaging that will be used, and
 - where the goods described have a critical surface finish, provide a description of the finish.
9. Applicants should refer to [Memorandum D11-3-1](#), to obtain additional information regarding the marking of iron or steel pipes and tubes.

Appendix E

Consent to Release to the Public of Advance Rulings Letters

Disclaimer

There is no obligation on the applicant to consent to the publication of its advance ruling letter. A decision to not authorize its release to the public will neither have any bearing on any CBSA decision with respect to the ruling(s), nor any other adverse consequences in terms of the CBSA’s processing of the request.

1) Consent to the Publication of an Advance Ruling Letter

I, < **Name of Individual** > of < **Importer/Exporter/Producer/Authorized Agent** > hereby give my consent to allow the Canada Border Services Agency (CBSA) to release to the public the entirety of the advance ruling letter issued to me by the CBSA in respect of < **Subject of the request** >, in both official languages.

Signature

Date

2) Do not consent to the Publication of an Advance Ruling Letter

I, < **Name of Individual** > of < **Importer/Exporter/Producer/Authorized Agent** > hereby do not give my consent to allow the Canada Border Services Agency (CBSA) to release to the public the entirety of the advance ruling letter issued to me by the CBSA in respect of < **Subject of the request** >

Signature

Date

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	4571-11-1
Legislative References	<u><i>Customs Act</i></u> <u><i>Free Trade Agreement Advance Rulings Regulations</i></u>
Other References	<u>North American Free Trade Agreement</u> <u>Canada-Israel Free Trade Agreement</u> <u>Canada-Chile Free Trade Agreement</u> <u>Canada-Costa Rica Free Trade Agreement</u> <u>Canada-Colombia Free Trade Agreement</u> <u>Canada-European Free Trade Association Free Trade Agreement</u> <u>Canada-Peru Free Trade Agreement</u> <u>Canada-Jordan Free Trade Agreement</u> <u>D11-3-1, D11-4-18, D11-4-24, D11-4-26, D11-11-3</u> Forms <u>B3-3</u> and <u>CI1</u>
Superseded Memorandum D	D11-4-16 dated September 30, 2014