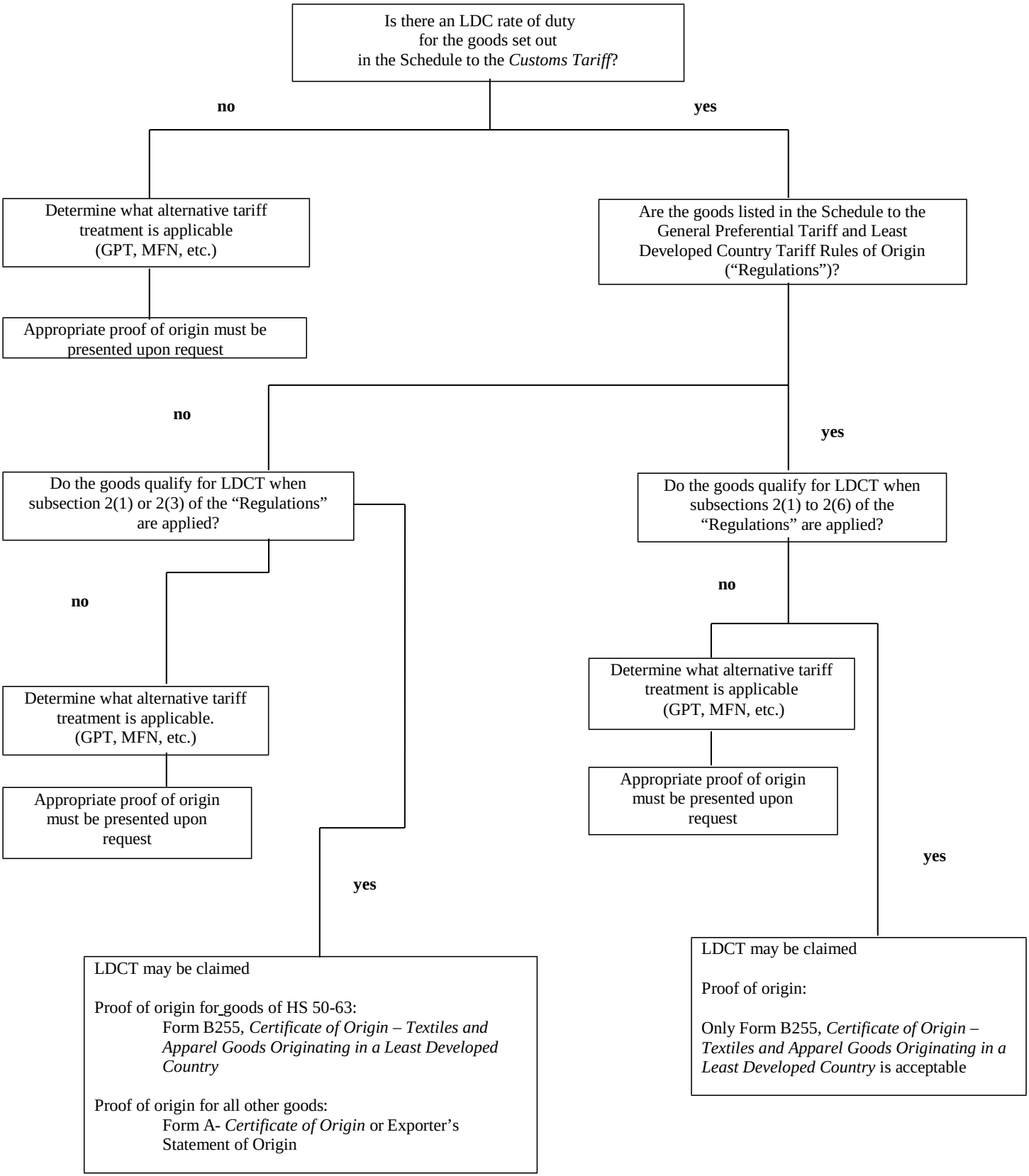
Is there an LDC rate of duty for the goods set out in the Schedule to the *Customs Tariff*?
no
yes
Determine what alternative tariff treatment is applicable (GPT, MFN, etc.)
Appropriate proof of origin must be presented upon request
Are the goods listed in the Schedule to the General Preferential Tariff and Least Developed Country Tariff Rules of Origin ("Regulations")?
no
yes
Do the goods qualify for LDCT when subsection 2(1) or 2(3) of the "Regulations" are applied?
Do the goods qualify for LDCT when subsections 2(1) to 2(6) of the "Regulations" are applied?
no
no
Determine what alternative tariff treatment is applicable. (GPT, MFN, etc.)
Appropriate proof of origin must be presented upon request
Determine what alternative tariff treatment is applicable (GPT, MFN, etc.)
Appropriate proof of origin must be presented upon request
yes
yes
LDCT may be claimed
Proof of origin for goods of HS 50-63:
Form B255, *Certificate of Origin – Textiles and Apparel Goods Originating in a Least Developed Country*
Proof of origin for all other goods:
Form A- *Certificate of Origin* or Exporter's Statement of Origin
LDCT may be claimed
Proof of origin:
Only Form B255, *Certificate of Origin – Textiles and Apparel Goods Originating in a Least Developed Country* is acceptable