Is there an LDC rate of duty for the goods set out in the Schedule to the Customs Tariff?

no

Determine what alternative tariff treatment is applicable (GPT, MFN, etc.)

Appropriate proof of origin must be presented upon request

no

Do the goods qualify for LDCT when subsection 2(1) or 2(3) of the “Regulations” are applied?

no

Determine what alternative tariff treatment is applicable (GPT, MFN, etc.)

Appropriate proof of origin must be presented upon request

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

yes

Are the goods listed in the Schedule to the General Preferential Tariff and Least Developed Country Tariff Rules of Origin (“Regulations”)?

no

Do the goods qualify for LDCT when subsections 2(1) to 2(6) of the “Regulations” are applied?

no

Determine what alternative tariff treatment is applicable (GPT, MFN, etc.)

Appropriate proof of origin must be presented upon request

yes

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