



Memorandum D11-4-6

Ottawa, February 15, 2018

RULES OF ORIGIN FOR THE NEW ZEALAND AND AUSTRALIA TARIFF TREATMENTS

In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum contains a link to the official version of the [Australia Tariff and New Zealand Tariff Rules of Origin Regulations](#). The memorandum also contains guidelines regarding the proof of origin and shipping requirements for the New Zealand tariff treatment (NZZ) and Australia tariff treatment (AUT).

Regulations

[Australia Tariff and New Zealand Tariff Rules of Origin Regulations](#)

Guidelines and General Information

Rules of Origin – New Zealand

1. To qualify for the rates of duty accorded to New Zealand, at least 50% of the cost of production of the goods must be incurred in New Zealand or Canada or both.
2. Cost of production includes:
 - (a) materials (exclusive of duties and taxes);
 - (b) labour; and
 - (c) factory overhead.
3. The goods must be finished in New Zealand in the form in which they were imported into Canada.

Proof of Origin – New Zealand

4. Proof of origin for NZZ treatment must be presented in the form of:
 - (a) a commercial invoice or [Form CII, Canada Customs Invoice](#), prepared by the vendor, or
 - (b) any other documentation indicating the country of origin of the goods, as outlined in [Memorandum D11-4-2, Proof of Origin of Imported Goods](#).
5. Proof of origin must be presented at the times set out in section 13 of the [Proof of Origin of Imported Goods Regulations](#) as found in [D11-4-2](#).

Shipping Requirements – New Zealand

6. The goods must be shipped directly from New Zealand to a consignee in Canada on a through bill of lading (TBL).
7. Transshipment is allowed provided:
 - (a) the goods remain under customs transit control in the intermediate country;

- (b) the goods do not undergo any operation in the intermediate country other than unloading, reloading, splitting up of loads, or operations required to keep the goods in good condition;
- (c) the goods do not enter into trade or consumption in the intermediate country; and
- (d) the goods do not remain in temporary storage in the intermediate country for a period exceeding six months.

Rules of Origin – Australia

8. To qualify for the rates of duty accorded to Australia, at least 50% of the cost of production of the goods must be incurred in Australia or Canada or both.
9. Cost of production includes:
- (a) materials (exclusive of duties and taxes);
 - (b) labour; and
 - (c) factory overhead.
10. The goods must be finished in Australia in the form in which they were imported into Canada.

Proof of Origin – Australia

11. Proof of origin for AUT treatment must be presented in the form of:
- (a) a commercial invoice or [Form CII](#), Canada Customs Invoice, prepared by the vendor, or
 - (b) any other documentation indicating the country of origin of the goods, as outlined in [Memorandum D11-4-2](#).
12. Proof of origin must be presented at the times set out in section 13 of the [Proof of Origin of Imported Goods Regulations](#) as found in D11-4-2.

Shipping Requirements – Australia

13. The goods must be shipped directly from Australia to a consignee in Canada on a through bill of lading (TBL).
14. Transshipment is allowed provided:
- (a) the goods remain under customs transit control in the intermediate country;
 - (b) the goods do not undergo any operation in the intermediate country other than unloading, reloading, splitting up of loads, or operations required to keep the goods in good condition;
 - (c) the goods do not enter into trade or consumption in the intermediate country; and
 - (d) the goods do not remain in temporary storage in the intermediate country for a period exceeding six months.

Additional Information

15. 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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	Australia Tariff and New Zealand Tariff Rules of Origin Regulations Proof of Origin of Imported Goods Regulations
Other References	D11-4-2 Form CI1
Superseded Memorandum D	D11-4-6 April 11, 2013