

# Canada Border Services Agency

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## Withdrawal of the General Preferential Tariff (GPT) From 72 Current Beneficiary Countries

### Customs Notice 14-019

Ottawa, September 18, 2014

1. Further to a Department of Finance notice published in **Part II of the Canada Gazette**, dated October 9, 2013, entitlement to the General Preferential Tariff (GPT) is withdrawn, effective January 1, 2015, from all goods that originate in 72 higher-income and trade-competitive countries (out of current 176 beneficiaries). Such goods must be accounted for under the Most-Favoured-Nation Tariff (MFN).
2. Order in Council P.C. 2013-967, SOR/2013-161, **General Preferential Tariff Withdrawal Order (2013 GPT Review)** is established to withdraw the entitlement to the GPT to 72 countries. The Appendix contains the list of countries covered by this order.
3. This order does not apply to goods that were in transit to Canada before January 1, 2015.
4. To claim the GPT rate of duty for goods that were in transit to Canada before January 1, 2015, but accounted for on or after January 1, 2015, importers must complete Form **B3-3, Canada Customs Coding Form**, as follows:
  - (a) in field No. 14, "Tariff Treatment", enter the Most-Favoured-Nation (MFN) tariff treatment "02";
  - (b) in field No. 26, "Special Authority", enter P.C. 13-0967;
  - (c) in field No. 33, "Rate of Customs Duty", enter the MFN rate of duty; and
  - (d) in field No. 38 "Customs Duties", enter the duty owing, calculated based on the GPT rate in effect prior to January 1, 2015.
5. Where claims for the GPT are made after January 1, 2015, importers should have in their possession proof that such goods were in transit to Canada before January 1, 2015. Such proof may include, but is not limited to, the following documentation: sales orders, purchase orders, shipping documents (specifically the through bill of lading (TBL)), report of entry documents, and cargo control documents. The TBL must indicate that the goods started their journey to a consignee in Canada before January 1, 2015. Such proof may be requested at any time by a Canada Border Services Agency officer. Also note that a proof of origin remains a requirement when claiming the GPT.
6. 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

### Entitlement to the General Preferential Tariff is withdrawn in respect of all goods that originate in the following countries:

Algeria, American Samoa, Antigua and Barbuda, Antilles, Netherlands, Argentina, Azerbaijan, Bahamas, Bahrain, Barbados, Bermuda, Bosnia and Herzegovina, Botswana, Brazil, Brunei, Cayman Islands, Chile, China, Colombia, Costa Rica, Croatia, Cuba, Dominica, Dominican Republic, Ecuador, Equatorial Guinea, French Polynesia, Gabon, Gibraltar, Grenada, Guam, Hong Kong, India, Indonesia, Iran, Israel, Jamaica, Jordan, Kazakhstan, Kuwait, Lebanon, Macao, Macedonia, Malaysia, Maldives, Mariana

Islands, Mauritius, Mexico, Namibia, New Caledonia and Dependencies, Oman, Palau, Panama, Peru, Qatar, Russia, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Seychelles, Singapore, South Africa, South Korea, Suriname, Thailand, Trinidad and Tobago, Tunisia, Turkey, Turks and Caicos Islands, United Arab Emirates, Uruguay, Venezuela, and Virgin Islands, U.S.A.

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