



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
CANADA

THIRD EDITION



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NOTE

The handbook was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD. The work was carried out by Taisuke Ito and Minyoung Lee under the guidance of Liping Zhang.

This handbook provides a general explanation of the Generalized System of Preferences (GSP) of Canada to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the Canadian customs acts are based. However, matters involving technical interpretation of the Generalized System of Preferences (GSP) will be determined in accordance with the provisions of the relevant Canadian customs acts and regulations.

The handbook is meant to serve as general guide to the GSP of Canada and not intended to provide legal advice. For further inquiries, please contact:

Canada Border Services Agency
Tel: (204) 983 3500; (506) 636 506

The official source of information is the following regulations, which can be found on the website of the Department of Justice (<http://laws-lois.justice.gc.ca/>). The D-Memoranda are published by the Canada Border Services Agency (CBSA) as they also contain administrative guidelines, which can be helpful in understanding the provisions of the Regulations. They are not, however, the official source of information. When changes are made to the Regulations, there can be a delay before the D-Memoranda are updated.

- [Customs Tariff, 1 January 2020](#)
- [Memorandum D11-4-28, Haiti Goods Deemed to be Directly Shipped to Canada for the Purposes of the General Preferential Tariff and the Least Developed Country Tariff, 2 April 2014](#)
 - [Haiti Deemed Direct Shipment \(General Preferential Tariff and Least Developed Country Tariff\) Regulations](#)
- [Memorandum D11-4-4, Rules of Origin Respecting the General Preferential Tariff and Least Developed Country Tariff, 16 October 2017](#)
 - [General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations](#)
- [Memorandum D11-4-2, Proof of Origin of imported goods, 6 June 2017](#)
 - [Customs Act, Section 35.1, Origin of Goods](#)
 - [Proof of Origin of Imported Goods Regulations](#)
- [Memorandum D10-15-13, Handicrafts, 9 May 2014](#)
 - [Customs Tariff, Tariff item No. 9987.00.00 of Schedule](#)
- [Memorandum D11-4-5, Rules of Origin Respecting Commonwealth Caribbean, 13 February 2018](#)
 - [Commonwealth Caribbean Countries Tariff Rules of Origin Regulations](#)
- [Memorandum D11-3-1, Marking of Imported Goods, 5 November 2015](#)
 - [Determination of Country of Origin for the Purpose of Marking Goods \(Non-NAFTA Countries\) Regulations](#)
 - [Marking of Imported Goods Regulations](#)
- [Customs Act, sections 35.01, 35.02, 43.1, 57.01, 61, 63, 64, and 159.1](#)
- [Notification of Preferential Rules of Origin for Least developed Countries, Committee on Rules of Origin, Canada, 10 October 2017, \(G/RO/LDC/N/CAN/2\)](#)

Generalized System of Preferences series

The Generalized System of Preferences series of handbooks promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

Generalized System of Preferences: List of Beneficiaries (UNCTAD/ITCD/TSB/Misc.62/Rev.7)

Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56/Rev.1)

Handbook on the Scheme of Canada (UNCTAD/ITCD/TSB/Misc.66/Rev.2 – Present volume)

Handbook on the Scheme of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.4)

Handbook on the Scheme of Japan (UNCTAD/ITCD/TSB/Misc.42/Rev.5)

Handbook on the Scheme of New Zealand (UNCTAD/ITCD/TSB/Misc.48)

Handbook on the Scheme of Norway (UNCTAD/ITCD/TSB/Misc.48/Rev.1)

Handbook on the Scheme of Switzerland (UNCTAD/ITCD/TSB/Misc.28/Rev.3)

Handbook on the Scheme of Turkey (UNCTAD/ITCD/TSB/Misc.74/Rev.1)

Handbook on the Scheme of the United States of America (UNCTAD/ITCD/TSB/Misc.58/Rev.3)

Handbook on the Preferential Tariff Scheme of the Republic of Korea
(UNCTAD/ITCD/TSB/Misc.75/Rev.2)

Handbook on India's Duty-free Tariff Preference Scheme for Least Developed Countries
(UNCTAD/ITCD/TSB/Misc.77)

Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries
(UNCTAD/ITCD/TSB/Misc.76)

Handbook on the Rules of Origin of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

These publications are available at unctad.org/gsp.

For further information on preferential market access and the Generalized System of Preferences, please contact:

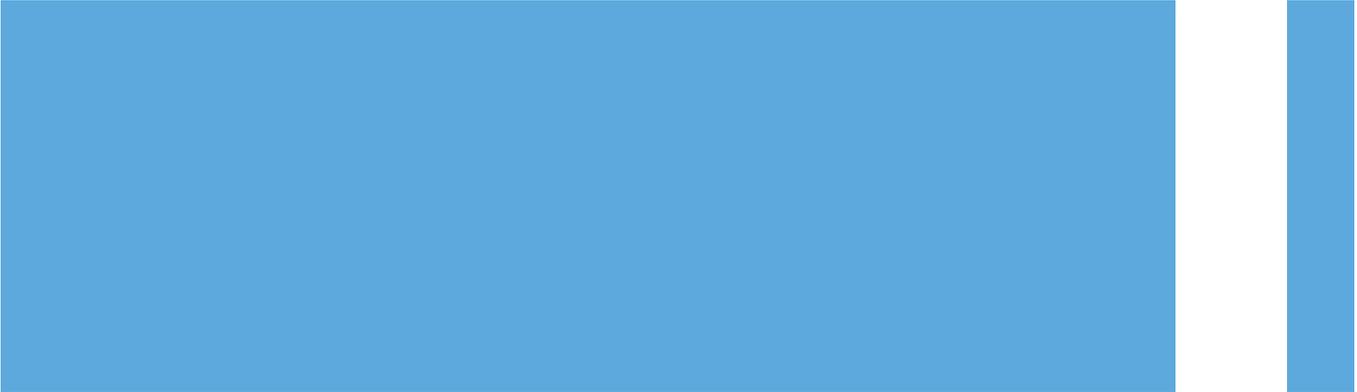
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ABBREVIATIONS AND ACRONYMS

CBSA	Canada Border Services Agency
GSP	Generalized System of Preferences
GPT	General Preferential Tariff
LDCs	least developed countries
LDCT	Least Developed Country Tariff
MFN	most favoured nation
NAFTA	North American Free Trade Agreement

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**Checklist:
How to benefit from
Generalized System of Preferences
of Canada**

Step 1: Check the country coverage

Determine the corresponding beneficiary country.

Step 2: Establish the product's tariff classification

Establish the correct tariff classification by identifying the tariff item number based on the Harmonized-System (HS) of the product intended for export to Canada. To do so, check the exact tariff classification and product description in the [Customs Tariff](#).

Step 3: Check the product coverage

Find out whether your product is eligible for preference under GSP of Canada. To do so, consult the [Customs Tariff](#).

Step 4: Assess the preferential margin

If your product is eligible for preferential treatment under the Canadian GSP, you should assess the preferential margin to determine the price you can offer your buyer or importer.

Step 5: Comply with origin criteria

Make sure that your product complies with the rules of origin for the Canadian GSP.

Step 6: Check consignment conditions

Make sure that the consignment conditions specified are met.

Step 7: Prepare documentary evidence

The Canadian GSP requires one of the following papers as documentary evidence:

- Form A (Certificate of origin)
- Exporter's Statement of origin
- Form B 255 (Certificate of origin – Textiles and Apparel Goods Originating in a Least Developed Country)

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_8652

