

UNITED KINGDOM
IMPERIAL PREFERENCE — CERTIFICATE OF ORIGIN

Form No. 121 (Sale)

FOR OFFICIAL USE ONLY

Collector's No. and date

This form is to be used only for the following goods manufactured or refined in the British Empire and consigned therefrom to the United Kingdom:

See Note B overleaf

- Manufactured tobacco Cigars Cigarettes
- Refined sugar Molasses Extracts from sugar

(For unmanufactured tobacco, and sugar which has not passed through a refinery, Certificate D (Form No. 119 (Sale)) should be used. For other manufactured goods Certificate E (Form No. 120 (Sale)) and, where appropriate, Certificate FF (Form No. 122 (Sale)) should be used.)

CERTIFICATE BY THE MANUFACTURER OR REFINER (See Note A overleaf)

Date of issue

A. Gaudet

Principal Official of Imperial Tobacco

Company of Canada Limited, P.O. Box 6500 Montreal, Quebec
 (name of firm or company)

of the goods designated below, hereby certify that:

(1) I have the means of knowing and am duly authorized by the said manufacturer to make and sign this certificate; and I declare that the manufacturer/ refiner will furnish to the Commissioners of H.M. Customs and Excise, London, such cost accounts, information and supporting evidence as they may request for the purpose of verifying this certificate and if required produce his books or adequate cost records for inspection at any time by an official appointed by the said Commissioners;

(2) all the goods designated below were manufactured/refined at
 Company of Canada Limited, 3710 St. Antoine Street Montreal, Quebec
 (name and address of factory or refinery)

See Note C overleaf

(3) of the total value of the goods in their finished condition not less than 5 per cent is certain in accordance with the Regulations made by the United Kingdom Board of Trade on 7th July, 1935, is derived from expenditure of a kind prescribed by the aforesaid Regulations which has been incurred in the British Empire;

(4) there has entered into the manufacture of the goods suitable material of Empire origin to the extent specified in the last three columns of the schedule below.

Description of Goods (including any brand names, catalogue numbers or other identifying particulars)	Quantity	Weight or Measure	Date of supply to Exporter and Manufacturer Invoice Number	Description of Empire origin material used in manufacture	
				Quantity	Value

Dated at Montreal, Que this 19 day of August 1966

CERTIFICATE BY THE EXPORTER (See Note A overleaf)

Date of issue

A. Gaudet

Principal Official of Imperial Tobacco

Company of Canada Limited, P.O. Box 6500 Montreal, Que.
 (name of firm or company)

the exporter of the goods specified in the schedule below, hereby certify that:

(1) I have the means of knowing and am duly authorized by the said exporter to make and sign this certificate;

(2) all the goods designated below consist exclusively of goods certified above by the manufacturer/refiner and are consigned from Montreal, Quebec

Number and description of Packages	Mark and Numbers	Weight or Measure	Description of Goods	Total Invoice Value
1 package cigarette samples	ADD: 00			

Dated at Montreal this 19 day of August 1966

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NOTES

- A. This certificate must be given personally by the proprietor, or by a partner or principal official, of the firm or company concerned. A certificate given by a company or "on behalf of", "per pro", "per", "for", etc. a person, firm or company will not be accepted.
- B. For the purposes of this form the term "British Empire" includes all countries and territories outside the United Kingdom which at the time of the passing of the relevant Acts formed part of the Empire. A list of these countries and territories is given in Appendix I of Notice No. 27A (see below).
- C. The Board of Trade Regulations referred to in the first certificate overleaf are printed in Notice No. 27A (see below) to which reference should be made. No part of manufactured tobacco, cigars, cigarettes, refined sugar, molasses, and extracts from sugar shall be deemed to have been manufactured in the British Empire unless at least 5 per cent. of the value of the goods is the result of prescribed expenditure within the British Empire. The "value" of manufactured goods and the "prescribed expenditure" incurred relate to the cost to the manufacturer at the factory or works and do not include
- (i) any duty paid or payable which is subsequently refunded on the exportation of the finished goods,
 - (ii) cost of exterior packing,
 - (iii) manufacturer's or exporter's profit or the profit or remuneration of any trader, broker or other person dealing in the goods in their finished manufactured condition,
 - (iv) royalties,
 - (v) cost of carriage and insurance from the place of production or manufacture to the port of shipment,
 - (vi) any other charges incurred subsequent to the manufacture of the goods.

Full information is given in Customs Notice No. 27A which may be obtained from the Secretary, Customs and Excise, King's Beam House, Mark Lane, London, E.C.3, or any Custom House or office of a Collector of Customs and Excise in the United Kingdom, and from United Kingdom Commercial Representatives overseas.

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