

PROCEDURES FOR THE SUBMISSION OF CUKTCA DECLARATIONS FOR 2021 APPLICATION

In accordance with Canada Border Services Agency (CBSA) regulations pursuant to Canada's FTA's(Agreements) governing the use of preferential tariff treatments, the LCBO reserves the right to audit supplier-submitted origin declaration(s) to ensure their validity and completeness under its subject FTA regulations, and to reject submitted origin declarations that fail our audit checks.

An origin declaration is deemed valid when it is compliant with the prescribed formatting and minimum data elements as declared in the legislative text of the subject FTA's regulations. These are neither written nor determined by the LCBO, but as the Importer of Record for all beverage alcohol importations into Ontario, it is the LCBO Customs Department's responsibility to interpret these regulations and ensure that all shipments cleared under our business number are compliant with all CBSA legislative framework and statutes.

If the LCBO Customs Department does not possess a valid origin declaration on file at the time of importation, no duty-free treatment will be assigned to the product(s) in question and therefore "default" Most Favoured Nation ("MFN") rates shall apply.

Certificates of Origin and Origin Declarations are not required for Beer under tariff classification HS 2203.

GUIDELINES

1. An Origin Declaration must be completed by the producer or the exporter/supplier. The LCBO will not accept origin declarations from any agent representing the exporter or supplier.
2. The product must be an active listing or will be an active listing during the time frame noted above.
3. The Certificate of Origin or Origin Declaration will only be accepted electronically. Please send completed forms to: origin.certificates@lcbo.com
4. If you wish to submit **more than one** SKUs or product numbers per origin declaration, please supply an excel spreadsheet utilizing the link to our supplied template in order to ensure prompt database updates for which preferential tariff treatment is sought.

5. CUKTCA Origin Declarations must be received by the LCBO, in the above-prescribed format, to qualify for prompt updating of the products. Failure to do so may lead to an increase in import duties due to the administration of the MFN duty rates, and exposure to COSD rates. We would like to have UK declarations returned to us by January 15, 2021.

Important note: As stated above, as of Jan. 4, 2021, applicable MFN tariffs may apply on shipments without a valid declaration of origin.

