(Manufacturer's Letterhead)

MANUFACTURED GOODS CANADA

"I declare that:

(a) the last process in the manufacture of the goods described below was performed in Canada;

(b) not less than 75 % of their total factory cost is represented by the sum of the allowable expenditure of the factory on materials, labour and overheads and the cost of inner containers of Canada or of Australia and Canada; and

(c) the goods were shipped to Australia from Canada and either:

(i) they were not transhipped;
or
(ii) when they were shipped from Canada, their intended destination was Australia.

Description of goods:

Item Nos	Marks and Numbers of packages	Quantity	Description of goods	Number and date of invoices

Signature:

Name:

Position in manufacturing company:

Name of manufacturing company:

Date:

CUSTOMS ACT 1901

SECTION 153B
Definitions

qualifying area, in relation to particular preference claim goods, means:
(b) if the goods are claimed to be the manufacture of Canada — Canada and Australia;

total factory cost, in relation to preference claim goods, means the sum of:
(a) the total expenditure of the factory on materials in respect of the goods, worked out under section 153C; and
(b) the allowable expenditure of the factory on labour in respect of the goods, worked out under section 153F; and
(c) the allowable expenditure of the factory on overheads in respect of the goods, worked out under section 153G.

- SECTION 153C
Total expenditure of factory on materials

The total expenditure of a factory on materials in respect of preference claim goods is the cost to the manufacturer of the materials in the form they are received at the factory, worked out under section 153E.

- SECTION 153D
Allowable expenditure of factory on materials

(1) Subject to the exceptions set out in this section, the allowable expenditure of a factory on materials in respect of preference claim goods is the cost to the manufacturer of those materials in the form they are received at the factory, worked out under section 153E.

(2) If:

(a) preference claim goods (other than goods wholly manufactured from unmanufactured raw products) are manufactured, in whole or in part, from particular materials; and
(b) those particular materials, in the form they are received at the factory, are imported from a country outside the qualifying area;
there is no allowable expenditure of the factory on those particular materials.

- SECTION 153F
Allowable expenditure of factory on labour

(1) Allowable expenditure of a factory on labour in respect of preference claim goods means the sum of the part of each cost prescribed for the purposes of this subsection:
(a) that is incurred by the manufacturer of the goods; and
(b) that relates, directly or indirectly, and wholly or partly, to the manufacture of the goods; and
(c) that can reasonably be allocated to the manufacture of the goods.

SECTION 153G
Allowable expenditure of factory on overheads

(1) Allowable expenditure of a factory on overheads in respect of preference claim goods means the sum of the part of each cost prescribed for the purposes of this subsection:
(a) that is incurred by the manufacturer of the goods; and
(b) that relates, directly or indirectly, and wholly or partly, to the manufacture of the goods; and
(c) that can reasonably be allocated to the manufacture of the goods.