LCBO

NOTICE TO TRADE:

Dear Trade Partners,

The LCBO's annual *FTA Program* is launching for the submission and processing of 2026 FTA Origin Declaration Forms. The *Program* purpose is to assist Trade Partners in reducing the cost of importation and products that may qualify for duty-reduction tariff treatment. By submitting compliant Origin Declaration forms to the LCBO, Trade Partners gain access to preferential tariff treatment on their qualifying products and minimize exposure to import tariffs on products.

Each January 1st, the LCBO executes a re-alignment of all products in the LCBO product database which rolls back any applied preferential tariff rates to their default non-preferential "MFN" rates, inclusive of all products certified in the previous "applicability year". These MFN rates will impact importation costs and thus the pricing of any product that is not certified.

The updated 2026 template forms and key information will continue to be accessible directly from the LCBO's FTA Hub. Please visit FTA Template Forms Library to retrieve the 2026 LCBO template Declaration forms.