Canada Border Services Agency | Agence des services frontaliers du Canada

Ottawa, April 12, 2013

MEMORANDUM D11-6-6

In Brief

"REASON TO BELIEVE" AND SELF-ADJUSTMENTS TO DECLARATIONS OF ORIGIN, TARIFF CLASSIFICATION, AND VALUE FOR DUTY

1. This memorandum has been amended to reflect changes to the definition of "reason to believe".
2. The policy and procedures regarding the importer self-adjustment obligations have also been amended.
3. New examples illustrating what constitutes "reason to believe" have been added.

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"REASON TO BELIEVE" AND SELF-ADJUSTMENTS TO DECLARATIONS OF ORIGIN, TARIFF CLASSIFICATION, AND VALUE FOR DUTY

This memorandum outlines and explains the Canada Border Services Agency's (CBSA) policy and guidelines with respect to the concept of "reason to believe", as well as the legislative framework and administrative guidelines for the self-adjustment process relating to corrections to the declarations of origin, tariff classification, and value for duty. The self-adjustment provisions, policies, and guidelines contained in this memorandum apply to all commercial importations that are accounted for under subsections 32(1), (3), or (5) of the *Customs Act.*

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LEGISLATION

Sections 32, 58, 59, 60, 61 and 74 of the *Customs Act*: http://laws-lois.justice.gc.ca/eng/acts/C-52.6/index.html

GUIDELINES AND GENERAL INFORMATION

"REASON TO BELIEVE"

1. With respect to section 32.2 of the *Customs Act* (the Act), specific information regarding the origin, tariff classification, or value for duty of the imported goods that gives an importer reason to believe that a declaration is incorrect, can be found in:

(a) legislative provisions such as specific origin, tariff classification, or value for duty provisions that are *prima facie* (i.e., at first sight), evident (i.e., obvious, apparent), and transparent (i.e., clear, self-explanatory). For detailed examples of *prima facie*, evident, and transparent legislative provisions, refer to Appendix;

(b) formal assessment documents issued by the CBSA to the importer, relating to the imported goods, such as determinations (other than "deemed determinations"), re-determinations, further re-determinations, etc.;

(c) final tribunal or court decisions in which the importer was either the appellant, respondent or intervenor;

(d) information received from exporters, suppliers, etc. (e.g., cancellation of certificates of origin; vendor's invoice indicating retroactive price increase for goods already purchased);

(e) written communication, addressed directly to the importer from the CBSA, such as a ruling (e.g., national customs ruling, advance ruling issued under section 43.1 of the Act), a trade compliance verification final report, or an official notification as a result of an exporter origin verification;

(f) a final report from an importer-initiated internal audit or review, or, from an external company conducting an audit or review of an importer's company; or

(g) knowledge that the goods no longer qualify or comply with a condition of relief or a restriction imposed by the concessionary tariff item declared (e.g., goods diverted to a non-qualified conditional-use or conditional-user).

2. Written communications from the CBSA to an importer, such as national customs rulings, advance rulings, or trade compliance verification final reports, will also apply to:

(a) the same origin issue (e.g., a determination that specific goods do not qualify for preferential treatment);

(b) the same goods that were the subject of the written communication (e.g., tariff classification for particular goods);

(c) the tariff classification of goods that are similar to the goods that were the subject of the written communication (e.g., different size, colour, capacity) where the differences between the goods do not affect the tariff classification of the goods at the tariff item level;

(d) the same valuation issues (e.g., an "assist" – an adjustment made to the price paid or payable of the imported goods representing the value of a good or service provided free of charge by the purchaser to the vendor).

3. A final report or final letter resulting from an importer-initiated audit or review may be considered to be specific information that gives an importer "reason to believe" provided that:

(a) there was no previous information available that would be considered "reason to believe" that a declaration was incorrect;

(b) the CBSA had not already initiated a trade compliance verification; and

(c) the report identifies only revenue neutral corrections or ones resulting in duty payable to the CBSA.

4. An importer-initiated audit or review may not be considered to be sufficient to preclude an importer from the obligation to self-correct declarations to a maximum of four years, as provided for in subsection 32.2(4) of the Act. A CBSA trade compliance verification may determine that such a report, as described in paragraph 1*(f)*, is incorrect. In this case, the results of the CBSA trade compliance verification final report will take precedence over the importer-initiated audit or review. Where corrections are required, the reassessment period will be determined based on whether the CBSA trade compliance verification final report found that there was specific information available, prior to the date of the importer-initiated audit or review, that would have given the importer reason to believe that its declarations were incorrect.

5. The self-adjustment process is activated when the importer has reason to believe that a declaration of origin, tariff classification, or value for duty was incorrect. The 90-day period to make corrections pursuant to section 32.2 of the Act starts on the date that the importer has, or was considered to have had, specific information that a declaration was incorrect. For example, the date a supplementary invoice was received from a vendor indicating a price increase for imported goods already declared or, the date of accounting where assists were provided prior to the production of the imported goods.

6. Where an importer has received conflicting information from the CBSA concerning the origin, tariff classification, or value for duty of its goods, the importer is strongly encouraged to contact the CBSA. If an officer determines that the information is conflicting or creates some uncertainty for the importer, the officer will provide guidance. The date of this communication will then constitute the date of "reason to believe" for self-adjustment purposes.

7. Importers are strongly encouraged to request a ruling if they have any doubt as to the correct origin, tariff classification, or the value for duty of goods. The procedures for obtaining a ruling are outlined in Memorandum D11-11-1, *National Customs Rulings (NCR)*, Memorandum D11-11-3, *Advance Rulings for Tariff Classification* or, Memorandum D11-4-16, *Advance Rulings Under Free Trade Agreements.*

8. Rulings or decisions made by the CBSA under sections 58, 59, 60, or 61 of the Act will be honoured by the CBSA until they are modified (and thereby superseded) or revoked.

LEGISLATIVE REQUIREMENTS TO FILE SELF-ADJUSTMENTS

9. A self-adjustment is the process through which an importer makes a correction under section 32.2 of the Act to a declaration. Any correction that would result in a refund of duties must be requested under section 74 of the Act.

Adjustments – Money Payable to the CBSA or Revenue Neutral

10. Section 32.2 of the Act places the responsibility on the importer to make a correction to an accounting declaration of origin, tariff classification, and value for duty when the importer has reason to believe that the declaration was incorrect. This obligation applies to a correction that would result in either money payable to the CBSA or is revenue neutral. Corrections are to be filed as adjustments under the following authorities:

32.2(1) – correction to the declaration of origin for which a preferential tariff treatment under a free trade agreement has been claimed;

32.2(2) – correction to all other declarations of origin (other than a declaration of origin referred to in subsection (1)); corrections to the tariff classification or to the value for duty of the imported goods.

11. Subsection 32.2(6) of the Act requires a correction to a declaration when the goods declared under a conditional relief provision in the *Customs Tariff*, or under any regulations made under that Act, have been diverted to a non-qualifying use or user.

12. In the case of diversions, the *Prescribed Classes of Persons in Respect of Diversion of Imported Goods Regulations* require the persons who purchase or otherwise acquire the imported goods, and the persons who sell or otherwise dispose of the imported goods, after the goods are accounted for under subsections 32(1), (3), or (5) of the Act, to make a correction to the declaration. These regulations are available on the Department of Justice website at: http://laws-lois.justice.gc.ca/eng/regulations/SOR-98-46/page-1.html.

Adjustments Resulting in a Refund of Duties

13. Subsection 32.2(5) of the Act does not require or allow a correction that would result in a claim for a refund of duties. Section 74 of the Act is the legislative authority under which a person who paid duties on any imported goods may make an adjustment to an accounting declaration that would result in a refund of duties. Where an adjustment would result in a decrease of the amount of goods and services tax (GST) assessed refer to paragraph 17 of this memorandum.

14. For more information relating to the refund of duties paid on imported goods, refer to Memorandum D6-2-3, *Refund of Duties*. For information on the coding and processing of Form B2, *Canada Customs - Adjustment Request*, refer to Memoranda D17-2-1, *Coding of Adjustment Request Forms*, and D17-2-2, *Processing of Adjustment Request Forms*.

SELF-ADJUSTMENTS TO DECLARATIONS WHERE ONLY THE GST IS AT ISSUE

15. Section 212 of the *Excise Tax Act* states that the liability to pay duty on imported goods at the time of importation includes a liability to pay the GST on goods that were subject to duty or would have been subject to duty, if duty were payable. This means that duty-free goods may be subject to the GST.

16. According to subsections 216(2) and 216(3) of the *Excise Tax Act*, any change to the GST status of imported goods is treated as if it was a determination, re-determination, or further redetermination of the tariff classification, or an appraisal, re-appraisal, or further re-appraisal of the value for duty of the goods. As a result, corrections affecting only the GST status of the goods (e.g., the incorrect use of a GST status code) must be submitted under section 32.2 of the Act where amounts are payable to the CBSA or the correction is revenue neutral. Furthermore, any GST amounts payable are subject to the interest and penalty provisions contained in the Act that pertain to duty amounts payable.

17. The definition of duties in subsection 2(1) of the Act specifically excludes GST refunds under section 74(1). Therefore, the exclusion of subsection 32.2(5) does not apply in situations where the GST has been overpaid on duty-free goods. Where goods are duty free but taxable, importers shall make a correction to a declaration pursuant to section 32.2 when they have reason to believe that the declaration was incorrect even where the adjustment would result in a decrease of the amount of the GST assessed.

> Example: An importer imported duty-free and taxable (GST) goods and declared a value for duty of $3,000 CAD. Two months following the importation of the goods, the importer has reason to believe that the declared value for duty was overvalued because the goods were invoiced at the equivalent of $2,000 CAD. The importer is required to make a correction to the value for duty under section 32.2 of the Act. The decrease in the GST assessment would not result in a refund under the Act.

TIME FRAME TO FILE ADJUSTMENTS

18. Under section 32.2 of the Act, the importer has 90 days to make a correction after the importer has reason to believe that the original declaration was incorrect. The obligation to make a correction ends four years after the goods are accounted for under subsection 32(1), (3), or (5) of the Act.

19. The importer must submit corrections for same and similar goods and/or goods impacted by the same issues within the legislated 90-day filing period.

20. For the purposes of this memorandum, the term ¨same and similar goods¨ means:

> Identical and other models/styles of goods that have the same function as the goods being verified, that differ in a manner (e.g., size, colour, capacity) that does not alter the tariff classification of the goods at the tariff item level.

21. For the purposes of this memorandum, the term ¨same issue¨ means:

> Identical program requirements or considerations relating to the legislative provisions that apply to imported goods.

22. At certain times after the importation of a good, an importer may benefit from a rebate or other decrease in the price paid or payable with respect to the imported good. It is important to note that any rebate or decrease in the price paid or payable of a good, effected after importation, shall be disregarded for the purposes of the obligation to self-correct under section 32.2 of the Act.

23. An importer may discover that there was an error on a declaration, but that the 90-day time limit to make a correction has expired. The importer may qualify to use the Voluntary Disclosures Program to comply with its

obligation to self-correct. For more information on this program, refer to paragraphs 49 and 50 of this memorandum.

24. Requests for refunds made under paragraphs 74(1)*(a)*, *(b)*, *(c)*, *(c*.11*)*, *(d)*, *(e)*, *(f)*, and *(g)*, of the Act, must be filed within four years after the goods were accounted for under subsection 32(1), (3), or (5).

25. Requests for refunds made under paragraph 74(1)*(c*.1*)* for goods imported from a North American Free Trade Agreement (NAFTA) country or from Chile, must be filed within one year after the goods were accounted for under subsection 32(1), (3), or (5) or such longer period as may be prescribed.

REASSESSMENT PERIOD

26. The reassessment period is the time period for which corrections are to be made to declarations of origin, tariff classification, and/or value for duty.

27. Section 32.2 of the Act states that the obligation to make corrections generally ends four years after the goods are accounted for under subsection 32(1), (3), or (5). However, the CBSA does not always require importers to make corrections for a four-year period. Refer to Memorandum D11-6-10, *Reassessment Policy*, for additional information regarding the reassessment period for importers to correct their declarations of origin, tariff classification, and value for duty.

SUBMITTING MULTIPLE SELF-ADJUSTMENTS

28. An importer may only file one correction under section 32.2 of the Act or one refund request under section 74 for the same goods and the same trade program (origin, tariff classification, or valuation) for any one declaration. A separate correction or refund request may be submitted on the same declaration and on the same goods provided it involves a different trade program. An exception occurs in the case of split-line adjustments. For example, if a portion of goods accounted for on one line of a declaration was misclassified and a correction has been filed for those goods, the portion of the goods remaining on the original line is not considered to have been re-determined under paragraph 59(1)*(a)*.

29. A decision issued on a correction or refund request for a specific program (e.g., origin) does not constitute a decision under other programs (i.e., tariff classification and valuation).

30. Occasionally, an importer might find that a subsequent adjustment for the same issue may be necessary for an adjusted declaration. Requests to make such an adjustment may be submitted for review under section 60. For additional information on the dispute resolution process, refer to Memorandum D11-6-7, *Importer's Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods.*

31. If an importer has reason to believe that a correction to a declaration should be filed for a trade program, but is also aware that another issue with respect to a different trade program could arise, the importer should submit the correction under the appropriate authority and within the prescribed time limit, and address the second issue when specific information becomes available.

32. If an importer has reason to believe that a correction to a declaration should be filed for a trade program, but is also aware that another issue with respect to that same program could arise and prompt a further change to its correction of the same declaration, then the importer should contact the CBSA before submitting any correction to its declaration.

33. When a self-adjustment is made to the tariff classification of the goods under section 32.2 of the Act which results in a higher rate of duty than originally declared, a self-correction to the origin of the goods may be made at the same time. However, a self-correction from a non-preferential tariff treatment to a free trade agreement preferential tariff treatment that would result in a refund of duties must be made under the authority of section 74 of the Act, within the time limit prescribed in that section for that preferential tariff treatment.

34. In some instances, a retroactive order-in-council may be made to amend CBSA legislation or other legislation relating to importations. Should this occur, a refund application may be filed under paragraph 74(1)*(g)* of the Act, regardless of whether an adjustment has been made on that declaration, as long as the refund application is filed within four years after the goods were accounted for under subsection 32(1), (3), or (5).

FILING SELF-ADJUSTMENT REQUESTS

35. Adjustments to declarations filed under sections 32.2 and 74 of the Act, must be made on a properly completed B2 form pursuant to the relevant legislative authority of the Act (e.g., subsection 32.2(1), subsection 32.2(2), paragraph 74(1)*(e)*). For instructions on the coding and completion of B2 form, refer to Memorandum D17-2-1, *Coding of Adjustment Request Forms*. For information on filing adjustments under the Customs Self-Assessment (CSA) program, refer to Memorandum D17-1-7, *Customs Self Assessment Program for Importers*, or contact the CBSA.

36. Completed B2 forms should be submitted to a CBSA office.

37. The date that a B2 form is sent by registered mail or by courier, or the date that it is delivered by hand to a CBSA office is deemed to be the date of filing for the purposes the time limits specified under section 32.2 of the Act.

38. When the 90-day time limit referred to in this memorandum falls on a holiday or a non-working day, the final day for filing B2 forms will be the next regular business day following the holiday or a non-working day.

CBSA RE-DETERMINATION OR FURTHER RE-DETERMINATION

39. The CBSA may re-determine or further re-determine the origin, tariff classification, and/or value for duty on its own initiative or in response to a self-adjustment.

40. Before or after a correction is made under section 32.2 of the Act, or the granting or denial of a refund application made under section 74, an officer can re-determine or further re-determine the origin, tariff classification, and/or value for duty of the goods under paragraphs 59(1)*(a)* or *(b)*, as permitted by the provisions of each paragraph. This would happen on the basis of an audit, verification or examination, the making of a correction under section 32.2, or in other instances where the Minister of Public Safety considers it advisable. A re-determination or further re-determination may be made within four years after the date of a determination under section 58, or within such further time as may be prescribed.

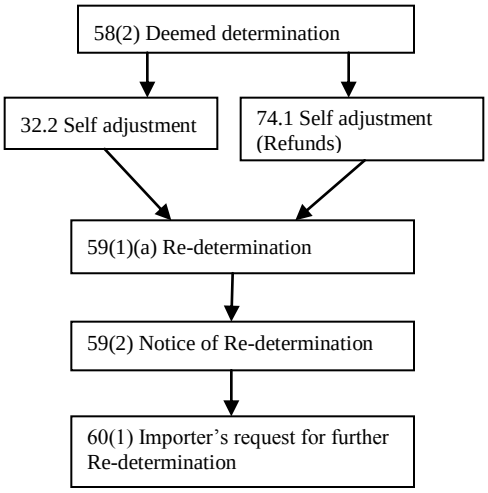
41. Once an adjustment request is filed under sections 32.2 or 74 of the Act, an importer will be given a notice under subsection 59(2). The adjustment is treated as a re-determination under paragraph 59(1)*(a)*. Subsection 59(1) allows the CBSA four years after the date of the original determination to review any adjustments that have been approved. However, when an adjustment is granted during the last year of the adjustment period (i.e., 37th to 48th month from the declaration), the CBSA will have five years, from the date of accounting, to further re-determine the goods as provided for in section 2 of the *Determination, Re-determination and Further Re-determination of Origin, Tariff Classification, and Value for Duty Regulations*.

CHALLENGING A CBSA DECISION

42. When a notice of a decision has been given under subsection 59(2) of the Act, an importer who disagrees with the CBSA's decision may file a request for a further re-determination, under the authority of subsection 60(1), within 90 days of the CBSA decision. For further information on the dispute resolution process, refer to Memorandum D11-6-7, *Importer's Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods.*

43. If no request is made under subsection 60(1) of the Act within the 90-day time limit, a person may make an application to the President of the CBSA for an extension of the time within which the request may be made pursuant to section 60.1 of the Act, and the President may extend the time for making the request. For more information, refer to Memorandum D11-6-9, *Application to the Commissioner for an Extension of the Time to File a Dispute Notice.*

Self-adjustment Flow Chart



CORRECTIONS RESULTING IN MONEY PAYABLE TO THE CBSA

44. Any money payable to the CBSA should accompany correction requests to the declaration made pursuant to section 32.2 of the Act. Such requests will be reviewed by a designated officer and a decision including a statement of any refunds due, not including the GST paid, or amount payable will be sent to the importer of the goods on a Form B2-1, *Canada Customs - Detailed Adjustment Statement*.

45. When a correction to a declaration of origin, tariff classification, and/or value for duty is made and the result is an amount payable to the CBSA, interest will be calculated according to the interest provisions relating to re-determinations and further re-determinations.

46. More information on interest provisions is available in Memorandum D11-6-5, *Interest and Penalty Provisions: Determinations and Re-determinations, Appraisals and Re-appraisals, and Duty Relief*.

PENALTY INFORMATION

47. Importers who have "reason to believe" and who do not file corrections within the 90-day period as required under section 32.2 of the Act will be liable to penalties under the Administrative Monetary Penalty System (AMPS).

48. More information on penalties is available in Memorandum D22-1-1, *Administrative Monetary Penalty System*.

VOLUNTARY DISCLOSURES PROGRAM

49. The Voluntary Disclosures Program promotes compliance with the accounting and payment provisions of the *Customs Act*, *Customs Tariff* and *Excise Tax Act* by encouraging clients to come forward and correct deficiencies in order to comply with their legal obligations.

50. Where the legislated 90-day time limit under section 32.2 of the Act has expired, importers who have not made the required corrections to their declarations of origin, tariff classification, and/or value for duty may request corrective measures under the Voluntary Disclosures Program.

ADDITIONAL INFORMATION

51. For more information, within Canada call the Border Information Service **at 1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

APPENDIX

***PRIMA FACIE*, EVIDENT, AND TRANSPARENT LEGISLATIVE PROVISIONS**

1. The following paragraphs provide examples of when importers may have reason to believe that a declaration of origin, tariff classification, or value for duty is incorrect on the basis of *prima facie*, evident, and transparent legislative provisions.

2. In some instances, the circumstances surrounding the declaration may be considered in determining whether a legislative provision for an importation was *prima facie*, evident, and transparent.

3. The examples of *prima facie*, evident, and transparent legislative provisions listed herein are not exhaustive.

4. Examples of *prima facie*, evident, and transparent legislative origin provisions:

A. Subsection 35.1 (1) of the Act reads as follows:

(1) "Subject to any regulations made under subsection (4), proof of origin, in the prescribed form containing the prescribed information and containing or accompanied by the information, statements or proof required by any regulations made under subsection (4), shall be furnished in respect of all goods that are imported."

B. Paragraph 13*(a)* of the *Proof of Origin of Imported Goods Regulations* reads as follows:

13. "Proof of origin of goods accounted for under section 32 of the Act on or after January 1, 1998, shall be furnished at the following times:

(a) at any time the goods are accounted for under subsection 32(1), (3) or (5) of the Act;"

Therefore, an importer will have reason to believe that a declaration of origin is incorrect if the importer is unable to provide proof of origin to an officer for the imported goods or, if at the time of accounting, the proof of origin does not apply to the goods being imported.

5. The following are examples of *prima facie*, evident, and transparent legislative tariff classification provisions as listed in the Schedule to the *Customs Tariff*:

A. Classification of live fish:

Legal Note 1 to Chapter 1 reads as follows:

"This Chapter covers all live animals except:

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07;"

Therefore, if an importer classifies live fish in Chapter 1 of the *Customs Tariff*, the importer has reason to believe that the declaration is incorrect. The *Customs Tariff* clearly directs that live fish must be classified in Chapter 3.

B. Classification of printing ink:

Heading 32.15: Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.

- Printing ink:

3215.11.00 00 -- Black

3215.19.00 -- Other

10 -----For newspapers

20 -----Flexographic

30 -----Lithographic, offset

90 -----Other

If the printing ink being imported is black, the importer has reason to believe that it must be classified under tariff item 3215.11.00. Ink of any other color is classified under tariff item 3215.19.00.

C. Classification of "new" pneumatic tires:

Heading 40.11:		New pneumatic tires, of rubber
4011.10.00	00	- Of a kind used on motor cars (including station wagons and racing cars)
4011.20.00		- Of a kind used on buses or lorries
		-----On-highway tires:
	11	------Of a kind used on light trucks, of radial ply construction
	12	------Of a kind used on light trucks, other
	13	------Other, of radial ply construction
	19	------Other
	20	-----Off-highway tires
4011.30.00	00	- Of a kind used on aircraft
4011.40.00	00	- Of a kind used on motorcycles
4011.50.00	00	- Of a kind used on bicycles

An importer has reason to believe that new pneumatic tires fall under heading 40.11. The tariff item under which it is classified is clearly defined as dependant on the vehicle for which the tire is designed.

6. The following are examples of *prima facie*, evident, and transparent value for duty legislative provisions:

A. Determination of Value for Duty:

Section 46 of the Act reads as follows: "The value for duty of imported goods shall be determined in accordance with sections 47 to 55."

This legislative provision is *prima facie*, evident, and transparent in stating that the legislated valuation methods are the only acceptable basis for establishing the value for duty of imported goods. Alternative approaches to valuation methodologies which are not set out in section 48 to 53, such as identifying the "fair market value" of the goods, are not acceptable.

B. Order of Consideration of Methods of Valuation

Subsection 47(1) of the Act (Primary Basis of Appraisal) reads as follows:

"The value for duty of goods shall be appraised on the basis of the transaction value of the goods in accordance with the conditions set out in section 48."

Subsection 47(2) of the Act (Subsidiary Bases of Appraisal) reads as follows:

"Where the value for duty of goods is not appraised in accordance with subsection (1), it shall be appraised on the basis of the first following values, considered in the order set out herein, that can be determined in respect of the goods and that can, under sections 49 to 52, be the basis on which the value for duty of the goods is appraised:

(*a)* the transaction value of identical goods that meets the requirements set out in section 49;

(b) the transaction value of similar goods that meets the requirements set out in section 50;

(c) the deductive value of the goods; and

(d) the computed value of the goods."

These legislative provisions are *prima facie*, evident, and transparent and, where goods cannot be appraised under the transaction value method, appraisal under a subsequent section would not be acceptable before the applicability of previous sections has been considered and rejected.

C. Subparagraph 48(5)*(a)*(iii) of the Act:

"The value of any of the following goods and services, determined in the manner prescribed, that are supplied, directly or indirectly, by the purchaser of the goods free of charge or at a reduced cost for use in connection with the production and sale for export of the imported goods, apportioned to the imported goods in a reasonable manner and in accordance with generally accepted accounting principles:

(A) materials, components, parts and other goods incorporated in the imported goods,"

If, for example, fabrics are provided free of charge by the purchaser to the vendor in connection with the production and sale for export to Canada of finished textile products, the value of the fabrics must be added to the price paid or payable of the imported goods. The legislative provision is *prima facie*, evident, and transparent; the value of the fabrics shall be added to the price paid or payable as materials incorporated into the imported goods.

REFERENCES

ISSUING OFFICE –

Trade Programs Directorate

HEADQUARTERS FILE –

LEGISLATIVE REFERENCES –

Customs Act
Customs Tariff
Excise Tax Act
Prescribed Classes of Persons in Respect of Diversion of Imported Goods Regulations
Determination, Re-determination and Further Re-determination of Origin, Tariff Classification, and Value for Duty Regulations

OTHER REFERENCES –

D6-2-3, D11-4-16, D11-6-5, D11-6-7, D11-6-9, D11-6-10, D11-11-1, D11-11-3, D17-1-7, D17-2-1, D17-2-2, D22-1-1

SUPERSEDED MEMORANDA "D" –

D11-6-6, September 9, 2008

Services provided by the Canada Border Services Agency are available in both official languages.