



Ottawa, February 5, 2014

Memorandum D13-1-1

Value for Duty of Imported Goods

In Brief

1. The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.
2. The *Valuation for Duty Regulations* (Regulations) are no longer fully excerpted in this memorandum.

This memorandum provides a hyperlink to the Department of Justice Web site for the Regulations respecting the determination of the value for duty of imported goods under the valuation sections of the [Customs Act](#).

Legislation

[Valuation for Duty Regulations](#) (Regulations)

Guidelines and General Information

1. Additional information with respect to the Regulations is provided in different D13-series memoranda:
 - (a) Section 2 of the Regulations is addressed in [D13-1-3, Customs Valuation – Purchaser in Canada](#);
 - (b) Section 3 of the Regulations is addressed in [D13-4-5, Transaction Value Method for Related Persons](#);
 - (c) Section 4 of the Regulations is addressed in [D13-3-12, Treatment of Assists in the Determination of the Value for Duty](#);
 - (d) Section 5 of the Regulations is addressed in [D13-7-3, Deductive Value Method - Deductions From the Price Per Unit](#); and
 - (e) Section 6 of the Regulations is addressed in [D13-8-1, Computed Value Method](#).
2. Memorandum [D13-3-1, Methods of Determining Value for Duty](#) outlines and explains the methods of determining value for duty under the provisions of the [Customs Act](#).

Additional Information

3. For more information, call contact the [CBSA Border Information Service](#) (BIS):
Calls within Canada & the United States (toll free): **1-800-461-9999**
Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

References	
Issuing Office	Trade Programs Directorate
Headquarters File	79070-4-1
Legislative References	<i>Customs Act</i> <i>Valuation for Duty Regulations</i>
Other References	D13-1-3 , D13-3-1 , D13-3-12 , D13-4-5 , D13-7-3 , D13-8-1
Superseded Memorandum D	D13-1-1 dated February 24, 2012