

Commercial shipments valued at more than \$5 must include a commercial invoice and a customs declaration on the form provided by the Canadian Post Office and give an accurate description and an indication of the value of the contents. The customs declaration must be securely attached to the package.

If the shipment comprises two or more packages, the one containing the commercial invoice should be marked "Invoice Enclosed;" other packages of the same shipment may be marked as "No. 2 of 3, Invoice Enclosed in Package No. 1."

A shipment in excess of \$500 aggregate value must include a U.S. special customs invoice (form 5515) and a commercial invoice. A shipment under \$250 aggregate value will be delivered to the addressee. Duties and delivery fees for each package are collected by the postman. Parcels containing bona fide gifts (excluding alcoholic beverages, tobacco products and perfumes) to persons in the United States will be passed free of duty provided the aggregate value received by one person on one day does not exceed \$25. No postal delivery fee will be charged. Such parcels should be marked as gifts, and their value and contents indicated on the parcel.

## American Goods Returned

U.S. products may be returned to the United States duty-free provided they have not been advanced in value or improved in condition while abroad.

Articles exported from the United States for repair or alteration abroad shall be subject to duty upon the value of the repairs or alterations. The term "repairs or alterations" means restoration, change, addition, renovation, cleaning or other treatment that does not destroy the identity of the article exported or create a new or different article. Any article of metal (except precious metal) manufactured in the United States, exported for further processing, and again returned to the United States for additional processing, is subject to a duty upon the value of processing outside the United States.

The cost or value of component parts of U.S. origin exported abroad, and ready for use only in the assembly of foreign-produced goods subsequently imported into the U.S., may be deducted from the