

frozen meat; meat preparations; broken or mealed bones; artificial fertilizers; and animal feed containing meal of animals, bones or blood.

All unprocessed agricultural produce requires a phytosanitary certificate issued by Agriculture Canada.

It is advisable to contact the Food Production and Inspection Branch of Agriculture Canada, in Ottawa or at their office in your region, as health certificates and plant quarantine requirements are complex and frequently amended.

**Samples.** Samples of no commercial value are admitted free of customs duty. Temporary duty- and tax-free importation is permitted for samples imported solely to solicit orders. Such importations may be made either under bond or by deposit of customs charges payable, subject to refund upon exportation. The Netherlands is a signatory to the customs convention concerning the ATA Carnet for the temporary importation of goods. Canadian exporters may avail themselves of the services of Carnet Canada (see Chapter 1, "Temporary Entry — Carnet").

Samples having commercial value which are not exported within one year from the date of importation are subject to the same customs regulations and duties as ordinary commercial shipments.

**Special Regulations.** Regulations are in effect for numerous materials and articles such as agricultural chemicals, asbestos, prepacked medicines, cosmetics and food-stuffs. Details should be obtained from the importer; however, you may also wish to enlist the services of the Commercial Division of the Canadian Embassy in the Netherlands.