

lumber inputs used in their manufacture. For purposes of determining the value of such inputs for non-arm's length transactions the appropriate value will be established by utilizing the values of either identical, or if that value cannot be determined, similar products which have been sold on an arm's length basis.

- c. For the purpose of collecting the export charge, all exporters will be required to obtain a license from the Department of National Revenue. Export charges will be collected no later than the last day of the first month following that in which the products were exported. Certain softwood lumber products which include products listed in Appendix B will be placed on the Canadian Export Control List to facilitate enforcement. Export of these products will be permitted under a General Export Permit which will require that all shipments be made in compliance with the provisions of the Softwood Lumber Products Export Charge Act and its accompanying Regulations. An "Export Notice" will be required for each shipment and will identify inter alia the exporter's license number, the General Export Permit number, the product exported, and the quantity and the sales price of the product exported. If the charge is to be paid on some value other than the sales price of the product exported, the export notice also will