

CANADA

CUSTOMS

**INTERNATIONAL CONVENTION TO FACILITATE THE IMPORTATION OF
COMMERCIAL SAMPLES AND ADVERTISING MATERIAL**

The Governments signatories to the present Convention,

Believing that the adoption of uniform regulations regarding the importation of samples of goods of all kinds (whether natural products or manufactured articles) and of advertising matter will promote the expansion of international trade,

Have agreed as follows:

ARTICLE I

Definitions

For the purposes of the present convention:

- (a) The term "import duties" means Customs duties and all other duties and taxes payable on or in connexion with importation, and shall include all internal taxes and excise duties chargeable on imported goods, but shall not include fees and charges which are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic products or a taxation of imports for fiscal purposes; and
- (b) The term "persons" means both natural and legal persons; and
- (c) References to the territory of a Contracting Party include its metropolitan territory and any territory for whose international relations it is responsible and to which the Convention extends in accordance with article XIII.

ARTICLE II

Exemption from import duties for samples of negligible value

1. Each Contracting Party shall exempt from import duties samples of goods of all kinds imported into its territory, provided such samples are of negligible value and are only to be used for soliciting orders for goods of the kind represented by the samples with a view to their importation. In determining whether samples are of negligible value, the Customs authorities of the territory of importation may consider the values of individual samples or the aggregate value of all the samples in one consignment. The values of consignments sent by a consignor to different consignees shall not be aggregated for the purpose of this paragraph even though the consignments are imported at the same time.