

Agricultural produce must be accompanied by a phytosanitary certificate, in French, issued by Agriculture Canada.

Sanitary inspection certificates signed by officers of the Inspection Services Directorate of Fisheries and Oceans Canada are required for imports of edible fish and fish products.

**Samples.** Samples of negligible value are admitted duty-free and exempt from tax.

For trade samples or goods imported for a specific purpose on a temporary basis, duty and tax may be paid upon entry, and a refund claim filed for reimbursement upon proof of export. Canadian exporters may avail themselves of the ATA Carnet to cover commercial samples used for display or in taking orders (see Chapter 1, "Temporary Entry — Carnet").