

the implementation of Articles VI, XVI and XXIII of the GATT, known, respectively, as the Anti-dumping Code and the Subsidies and Countervailing Duties Agreement.

The Anti-dumping Code recognizes that action may be taken to counteract dumping if it causes or threatens retardation of or injury to an established industry in the importing country. Dumping is recognized as taking place when goods are sold at a lower price for export than for domestic consumption in the exporting country under comparable conditions of sale.

Canadian provisions for counteracting injurious dumping are contained in the Anti-dumping Act, under whose provisions Revenue Canada determines dumping and levies and collects anti-dumping duties. The Anti-dumping Tribunal, which is a court of record completely separate from Revenue Canada, is responsible for rendering orders or findings on material injury or retardation.

The Subsidies and Countervailing Duties Agreement recognizes that action may be taken to counteract the importations of goods of a class or kind made in Canada benefitting from foreign subsidies which cause or threaten material injury to domestic production. Canadian provisions for counteracting injurious importation of subsidized goods are contained in Section 7 of the Customs Tariff, and its attendant regulations. Revenue Canada is charged with determining the extent of the subsidization as well as levying and collecting countervailing duties imposed by the Governor-in-Council.

The Machinery Program

The Machinery Program covers much of the machinery and equipment used by secondary industry. It provides for the remission of duty on imported machinery classifiable under certain tariff items when such machinery is not available from production in Canada and it is in the public interest to do so. The primary objective is to encourage the development of an efficient industry by allowing users of machinery to acquire capital equipment at the lowest possible cost, and at the same time enable machinery producers to obtain the maximum protection from the tariff for the products they manufacture.

Importers of machinery who wish to determine their eligibility for remission of duty should make an application to the Machinery and Equipment Advisory Board. Canadian machinery manufacturers whose machinery would be classified under this tariff item if it were imported into Canada should advise the Board that they are manufacturing, to ensure that they receive the protection to which they are entitled.

Drawbacks

The Customs Tariff includes several drawback provisions that permit the return of duty (not 100 per cent in all cases) to the importer when materials, machinery or equipment are applied to specific uses. A substantial refund of duty can usually be obtained for imported products which are consumed in the process of manufacturing goods for export.

Drawback legislation refunds customs duty and sales tax to help manufacturers compete with foreign manufacturers, both abroad and at home. For Canadian exporters, it grants a drawback of duty and sales taxes paid on imported parts or materials used in the manufacture of goods subsequently exported. In lieu of drawbacks for export, companies with proven export performance or with specific export contracts can be authorized to obtain duty remission on imported components at time of entry under the terms of the Inward Processing Remission Order. In the case of certain industries in Canada, the costs of specified plant equipment or key materials are also reduced by way of duty drawbacks.

Working and Residing in Canada

Non-Residents must have the prior approval of the Department of Employment and Immigration in order to work in Canada or to reside for a period in excess of three months. Persons in this category are advised to contact the Canadian Immigration authorities in their particular area.

Where a "non-resident" is given a "temporary resident" or "landed immigrant" status by the Canadian Immigration Service, personal belongings and household effects can usually be imported into Canada free of duty and taxes, provided certain criteria are met.