

## Payment of Duties

There is no provision for prepayment of duties in Canada before exportation to the United States, but it is feasible for the Canadian exporter to arrange for payment by a U.S. customhouse broker or other agent and thus be able to offer his goods to U.S. buyers at a duty-paid price.

Liability for payment of duty usually becomes fixed at the time an entry is filed with U.S. Customs for consumption or for warehouse. The liability is fixed, but not the amount of duty, which is only estimated at the time of the original entry. When the entry is liquidated, the final rate and amount of duty are ascertained. Obligation for payment is upon the person or firm in whose name the entry is filed.

## Temporary Free Importation

Certain articles not imported for sale, or for sale on approval, may be admitted into the United States under bond without the payment of duty. Generally, the amount of the bond is double the estimated duties.

Such articles must in most cases be exported within one year from the date of importation. Upon application to the district or port director, that period may be extended for further periods which, when added to the initial one year, are not to exceed a total of three years.

Such articles may include the following:

- articles for repair, alteration or processing (not manufacture);
- models of women's wearing apparel by manufacturers;
- articles for use as models by illustrators and photographers solely for illustrating;
- samples for order taking;
- articles for examination and reproduction (except photo-engraved printing plates for examination and reproduction);
- motion picture advertising films;
- articles for testing, experimental or review purposes (plans, specifications, drawings, blueprints, photographs for use in study or for experimental purposes may be included). In the case of such arti-