

Commissioner to give a general explanation, might very well be misleading and create difficulties and embarrassment for all concerned. The fair market value concept is a complex part of Canadian Customs law, and, in view of its direct bearing on Canadian dumping provisions, it is most important that authoritative guidance on this matter for exporters to Canada should be provided only by the Department of National Revenue.

7. Trade Commissioners should not endeavour to apply previous rulings to present cases.

8. See also *Guidance Paper No. 700* "Cooperation with Department of National Revenue".

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