

provide introductions to the foreign firms. They can provide temporary office accommodation, interpreters and office services such as telephone and airmail facilities and stenographic assistance all of which can generally simplify the routine work of the customs officer. Under some circumstances, a Trade Commissioner may be able to explain to the local manufacturer how it is in his own best interest to provide costs of material, labour and factory overhead, so that the Canadian customs authorities may be enabled to work out accurately the correct value for duty purposes. In other words, foreign firms are given an opportunity to present their side of the case before a definite Customs valuation ruling is issued to apply on the goods entering Canada.

5. The Department of National Revenue, when seeking the assistance of Trade Commissioners will send any enquiries to the Executive Director, Trade Commissioner, Service, in Ottawa, in duplicate. One copy will then be forwarded to the Trade Commissioner with such comment as may be appropriate. Similarly the Trade Commissioners will reply to the Executive Director in duplicate and one copy of the reply will be sent on to the Department of National Revenue. All such correspondence will be classified as "Commercial Confidential".

6. By the same token, enquiries on value for customs purposes coming to Trade Commissioners from private firms or individuals in Canada should be dealt with by replying that any information or data that you might develop would not, in any case, meet the requirements of the Department of National Revenue. A suggested paragraph for inclusion in any such letter you may write is as follows:

"If the information you seek is for the verification of fair market value quotations for customs purposes, I must advise that determination of values for duty under the Customs and Tariff Acts is a complex and technical matter which involves more than mere current quotations. In these circumstances, you should take the matter up directly with the Department of National Revenue at Ottawa."

7. In the event that, because of special circumstances, you deem it advisable to supply such information as is readily available, you should route your letter through the Executive Director together with a note explaining the special circumstances. Extra copies of your letter should be provided for departmental records and the Department of National Revenue.

8. See also *Guidance Paper No. 705*, "Exports to Canada".
