

value for duty, provided the parts have not been subject to any further fabrication while abroad (except operations incidental to the assembly process such as cleaning, lubricating and painting).

Special U.S. Customs procedural requirements must be followed upon the exportation and return of American goods. Details may be obtained from United States Import Specialists at border points or from the Office of United States Relations, Department of External Affairs, Ottawa.

## Duty on Containers

If used in shuttle service, the following types of containers may enter free of duty:

- 1) U.S. containers and holders (including shooks and staves of U.S. production), when returned as boxes or barrels containing merchandise;
- 2) foreign containers previously imported, and duty paid if any;
- 3) containers of a type specified by the Secretary of the Treasury as instruments of international traffic.

One-trip containers are dutiable as part of the dutiable value of the goods.