

A shipment in excess of \$500 aggregate value must include a U.S. special customs invoice (form 5515) and a commercial invoice. A shipment under \$250 aggregate value will be delivered to the addressee. Duties and delivery fees for each package are collected by the postman. Parcels containing bona fide gifts (excluding alcoholic beverages, tobacco products and perfumes) to persons in the United States will be passed free of duty provided the aggregate value received by one person on one day does not exceed \$25. No postal delivery fee will be charged. Any such parcel should be marked as a gift, and the value and contents should be indicated on the parcel.

## American Goods Returned

U.S. products may be returned to the United States duty-free provided they have not been advanced in value or improved in condition while abroad.

Articles exported from the United States for repair or alterations abroad shall be subject to duty upon the value of the repairs or alterations. The term "repairs or alterations" means restoration, change, addition, renovation, cleaning or other treatment which does not destroy the identity of the article exported or create a new or different article. Any article of metal (except precious metal) manufactured in the United States, exported for further processing, and returned to the United States for additional processing, is subject to a duty upon the value of processing effected outside the United States.

The cost or value of U.S. component parts exported abroad ready for use only in the assembly of foreign-produced goods subsequently imported into the U.S. may be deducted from the 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.