

*** EXPORTS TO CANADA ***

1. Every Trade Commissioner will find it useful to make himself familiar with the Department of National Revenue's memorandum D43 which contains the laws and regulations concerning Canadian Customs requirements respecting goods exported to Canada.
2. Nevertheless any information that a Trade Commissioner gives out concerning Canadian tariff matters is unofficial. Care must be taken to ensure that the recipient of such information clearly understands that the Trade Commissioner provides it on a personal and non-committal basis. When a foreign exporter must have a firm ruling, his enquiry should only be acknowledged and the matter should be referred to the Department of National Revenue. Alternatively, it might be advisable to suggest that the foreign firm approach the Department of National Revenue direct.
3. Imports into Canada must be accompanied by the appropriate Canadian Custom's Invoice Form. There are two series of forms used. The "M" series is used when the goods have been sold prior to import into Canada. The "N" series is used when the goods have been forwarded to Canada on consignment without sale prior to shipment. Within each series, the form to be used depends on the country from which the goods are being shipped. Those countries whose products enter Canada under the "General" tariff use the "M" or "N" form. Those countries whose products enter Canada under the "Most-Favoured-Nation" tariff use the "M.A." or "N.A." form. Those whose products enter under the "British Preferential" tariff use the "M.B." or "N.B." form.
4. Only the signature of the exporter, or a member of the exporting firm, having a knowledge of the facts to be certified, is required on the forms in the "M" series. If the exporter, for his own purposes, desires certification of such an invoice, the Trade Commissioner may do so and make a charge of \$1.00.
5. The "N" series, however, must be attested. In British countries the declaration may be made before a collector of customs, justice of the peace, notary public or any official authorized to administer oaths and in other countries before a British or other consul, notary public or other official authorized to administer oaths. The term "other official" includes Canadian Government Trade Commissioners who may not charge a fee for this service.
6. Trade Commissioners must avoid becoming involved in giving an opinion on fair market value. The certificate of value on the Canadian Customs invoice form provides adequate explanation of what is required in the normal cases where the domestic marketing practices in the country of export are the same as the export marketing practices. If the exporter encounters difficulties in determining what value would be acceptable, under Canadian Customs law, as the fair market value, then he should be referred to the Department of National Revenue in Ottawa for a ruling. He should give precise details of the commodity, the type of transaction and the marketing practices involved. Any other course of action, and any attempt on the part of the Trade