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United States-Canada Defence Production Sharing Arrangements

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United States-Canada Defence Production Sharing Arrangements

(Publié également en français)

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ACKNOWLEDGEMENTS

The Department of External Affairs, Defence Programs and Advanced Technology Bureau wishes to express its sincere thanks to the following, whose valuable contribution made this publication possible:

United States Defense Contract Administration Management Area (DCASMA) — Ottawa

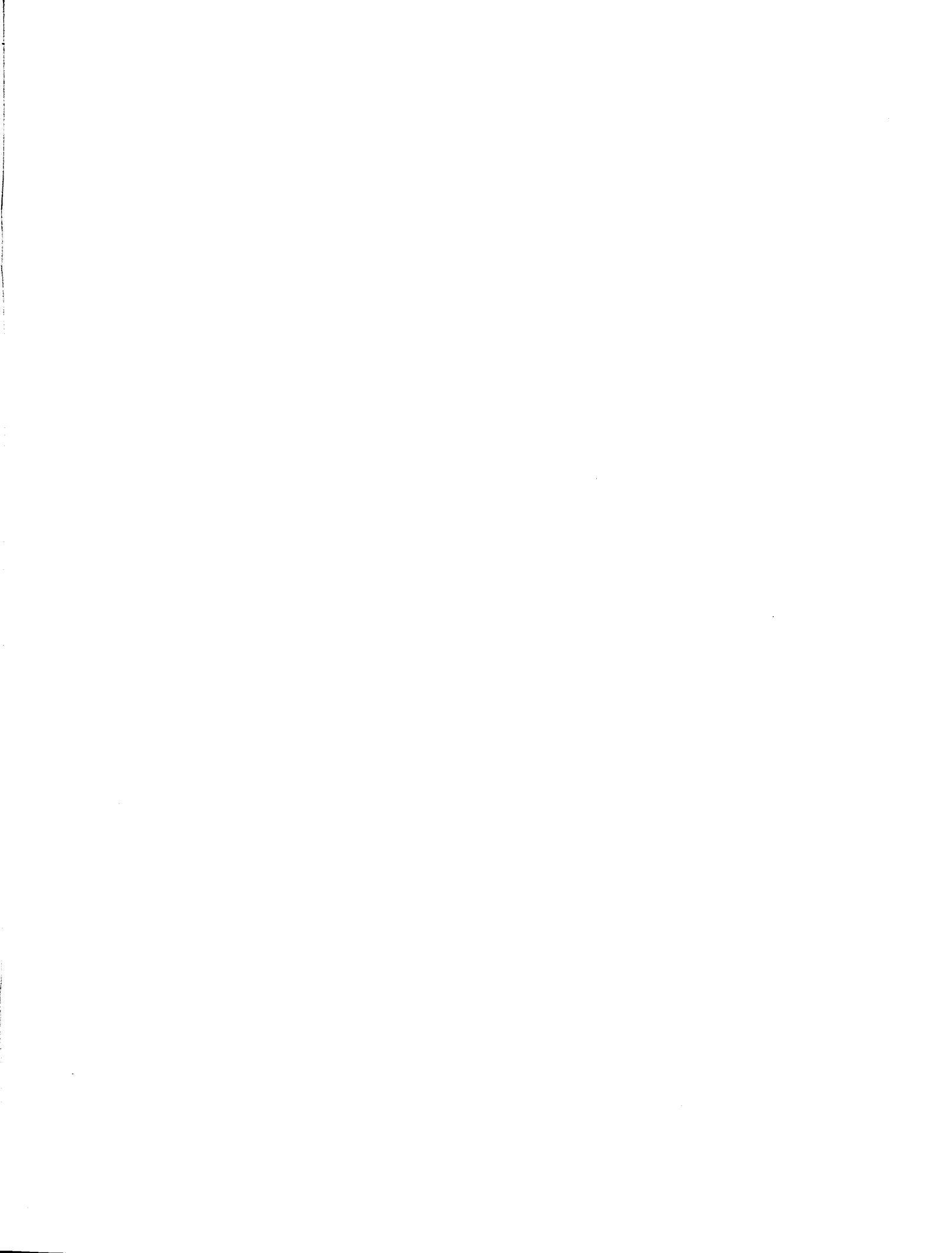
Revenue Canada, Customs and Excise

CAUTION

Since customs legislation and procedures sometimes change, we recommend that you check with your local customs office to ensure that the legislation and procedures described in this publication are valid.

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INTRODUCTION

This booklet provides information on customs to Canadian firms exporting defence products to defence contractors in the United States under the U.S.-Canada Defence Production Sharing Arrangements. Since the beginning of defence production sharing in 1959, many Canadian firms have obtained defence prime contracts from U.S. military agencies and subcontracts from the U.S. defence industry. Shipments made under such contracts enter the United States duty-free providing the appropriate conditions are met.

The number of defence shipments into the United States requires that established procedures be followed. The handbook, *Canadian Industry and the United States Defence Market*, produced by the Department of External Affairs, Defence Programs and Advanced Technology Bureau, outlines these procedures. This booklet elaborates on the information in the handbook and gives Canadian firms detailed procedures for shipping defence goods to the United States. These instructions apply to prime contracts with Canadian suppliers and subcontracts by U.S. firms with Canadian suppliers for defence goods entering the United States.

Prime contracts are those which are placed in Canada by U.S. military agencies. Prime contracts valued at \$25 000 or more are usually made through the Canadian Commercial Corporation. All questions about shipping goods to U.S. military agencies under prime contracts should be directed to a representative of the Corporation. Small purchases are usually handled directly with U.S. Defense Contract Administration Service Management Area (DCASMA), Ottawa.

This publication outlines essential requirements; however, all situations cannot be covered in a small booklet. Consult an office listed in an appendix at the back of this booklet for information on specific questions about defence shipments.

PROCEDURES FOR DUTY-FREE ENTRY TO THE UNITED STATES

U.S. Customs Tariff Item 9808.00.30 allows articles for U.S. military departments to enter duty-free when the materials are certified to the U.S. Commissioner of Customs. The Defense Contract Administration Services Region, New York (DCASR, N.Y.), will issue duty-free entry certificates for material imported into the United States. U.S. Customs or a customs broker must submit documents to DCASR, N.Y. for certification. DCASR, N.Y. processes the requests and sends a duty-free entry certificate or the denial of a duty-free entry certificate to U.S. Customs or broker.

The procedures for processing HTSUS 9808.00.30 transactions, comply with customs regulations and requirements for all similar U.S. import transactions.

A. Entry or Immediate Delivery Release

- 1) Shipping documents (entry or I.D. release package) must include a duty-free entry statement based on DFARS 252.225-7008. See Appendix D for instructions on completing shipping documents.
- 2) All Department of Defense or other government agency contracts that authorize duty-free entry under HTSUS 9808.00.30 require the information in Appendix D. If the foreign shipper or importer does not supply this information, the district or port director can cancel duty-free entry under HTSUS 9808.00.30 and DCASR, N.Y. will not complete a duty-free entry certificate.
- 3) Bonds (single transaction or continuous, as appropriate) are required when a shipment is under the name of a private sector importer, i.e., the contractor or the private sector importer's authorized agent. Agencies, departments of the U.S. government, or the agency's or department's authorized agent, are *not* required to post bonds for shipments.

B. Entry Summary or Entry/Entry Summary Filing

- 1) For shipments not consigned to a military activity, the private sector importer or an authorized agent must file an entry summary or entry/entry summary within 10 working days after the shipment's release.
- 2) The entry summary or entry/entry summary is entered conditionally free under HTSUS Item 9808.00.30. The eight-digit HTSUS that would apply to the merchandise if it could be classified under another provision in the HTSUS, and the duty and Internal Revenue Service (IRS) tax that would apply if it were not duty-free, must be reported.

- 3) The entry summary or entry/entry summary must contain copies of all shipping documents presented when the goods were authorized release from Customs custody.
- 4) The entry summary or entry/entry summary must be noted in the space for missing documents, "DCASR, N.Y. Duty-Free Entry Certificate."
- 5) The entry summary or entry/entry summary is processed according to policy and procedures for entries requiring more documents.
- 6) The appropriate district, area or port director must approve filing consolidated entry summary or entry/entry summary documents.
- 7) Statistical reporting for the Bureau of Census complies with Customs guidelines.

U.S. Department of Defense Shipments Consigned to U.S. Defense Contractors

Many contracts between Canadian firms and the U.S. Department of Defense (DoD) use commercial firms as consignment points. The material is government-owned and delivered under DD form 250, but will be used by a commercial U.S. firm working on a DoD program.

Other contracts may be made directly with a U.S. defense contractor supporting a DoD contract. In these contracts, an agent or broker must clear the shipment and request DCASR, N.Y. to provide a duty-free entry certificate. The Canadian supplier usually pays the brokerage cost when it sells to a U.S. prime contractor.

You do not need an agent or broker when the shipment is consigned to a military installation.

When exporting to a U.S. defense contractor, the U.S. contractor must notify the administration contracting officer that material is being purchased from a Canadian company. See Appendix D.

Importing Materials for Subsequent Defence Exports

Consult Revenue Canada, Customs and Excise, for current procedures and regulations. Generally, the following apply:

Goods manufactured in Canada and subsequently exported

Canada Customs regulations allow importers to recover duties and taxes paid on imported goods that are used in manufacturing articles later exported from Canada. When these new and unused goods are exported, the importer can apply to recover the duties and taxes paid on the imported goods.

Canadian firms importing material and/or parts from the United States for defence production sharing work are usually eligible for remission under Customs Memorandum D8-9-1.

Importing under the inward processing provisions or the customs tariff

Customs duties may be relieved under the inward processing provisions of the customs tariff if goods are imported for further processing in Canada and then exported. A manufacturer with an established pattern of export sales, or a bona fide export contract or export sales agreement, may be authorized to import under the inward processing provisions. However, first an application to the Minister of National Revenue must be approved and a bond posted.

Temporary importation of goods — U.S. to Canada

Materials or equipment owned by the U.S. government can be imported duty-free under Customs Tariff Item 9810.00.00. The Department of National Revenue provides the procedures for using this tariff item.

Most privately owned equipment entering Canada from the United States on loan for production, research or testing is not duty-free. However, each request for exemption is handled individually. For more information on procedures and regulations, contact:

Deputy Minister
Revenue Canada
Customs and Excise
Ottawa, Ontario
Canada
K1A 0L5

Canadian contractors borrowing equipment from the United States should write to the Deputy Minister well before the shipping date, and state the purpose and circumstances of the loan. In emergencies, ask for help from the Duties Relief Directorate, Revenue Canada, Customs and Excise, Canada K1A 0L5.

Temporary exportation of goods - Canada to U.S.

The U.S. Tariff Schedule includes tariff items that allow articles duty-free entry (under bond) to the United States. Some tariff items are important for Canadian companies wanting to bring product samples into the United States. U.S. Customs at the port of entry can assist individual Canadian companies with procedures for bringing in product samples.

Temporary importing for manufacturing

Canadian firms with contracts to manufacture products under the Defence Production and Development Sharing Arrangements may import moulds, patterns, tooling, dies, testing machines and instruments. These articles must be used in producing or testing goods produced under the terms of the contract under Customs Memorandum D8-9-1.

Returning goods from the United States to Canada for repairs, alterations, adjustments or testing

See Chapter 9.2.

1.0 EXPORTING TO THE U.S. DEPARTMENT OF DEFENSE

1.1 General U.S. Requirements

Canadian companies exporting goods for use by the U.S. Department of Defense must:

- a) export directly to a U.S. DoD address; or
 - b) export to a U.S. private sector importer (U.S. DoD contractor).
- Other factors to be considered include:
- a) importing goods that will be exported to U.S. DoD (remission of customs duty paid);
 - b) importing materials or equipment owned by the U.S. government;
 - c) temporary importing; and
 - d) importing goods from the United States for repair, alteration, adjustment or testing.
- Current regulations to know include:
- a) Defence Supplement of the U.S.; Federal Acquisition Regulations (FAR 25.6 — Customs and Duties);
 - b) Revenue Canada, Customs and Excise memorandums, including those on remission and Canadian Commercial Corporation Goods Exported regulations; and
 - c) U.S. Customs Brokers Act.

For more information on duty-free entry regulations, contact the U.S. Defense Contract Administration Service Management Area (DCASMA), Ottawa, at (613) 992-2687.

2.0 ARRANGING DUTY-FREE ENTRY OF CANADIAN DEFENCE SUPPLIES

The U.S. Federal Acquisition Regulations (FAR) establishes uniform Department of Defense policies and procedures on procuring supplies and services. This regulation applies to all purchases and contracts made by the Army, Navy, Air Force and Defense Logistics Agency. Canadian suppliers should know the sections of FAR on foreign purchases and the responsibilities of DoD, U.S. Customs Service and the U.S. industry to ensure quick handling and duty-free entry of defence shipments. Some personnel in these U.S. organizations may not know all the detailed procedures involved in arranging duty-free entry of Canadian defence supplies. In these cases the Canadian supplier must provide advice or assistance.

This section summarizes the sections of FAR on procurement from Canadian sources, and outlines the procedures that DoD, U.S. Customs Service and U.S. industry must follow to arrange duty-free entry of Canadian defence supplies.

2.1 Federal Acquisition Regulations (FAR)

Section 25.600 of FAR outlines the policies and procedures for importing duty-free supplies for defence contracts into the United States. These regulations are also in the *Production Sharing Handbook*.

U.S. policy enhances economic co-operation with Canada in the interests of continental defence, so most Canadian products imported into the United States for defence are duty-free. Federal Supply Class sets out items eligible for duty-free entry. Each military department (Army, Navy, Air Force) and the Defense Logistics Agency has a list of eligible items, and a list is included in the *Production Sharing Handbook*. These lists are sometimes revised. If you are uncertain whether an item is eligible, consult the Defence Programs Division of the Defence Programs and Advanced Technology Bureau, Department of External Affairs. All components of listed items, whether or not they are listed, are also duty-free.

FAR states that one particular contract clause in a prime contract will give duty-free entry to supplies purchased from a foreign supplier. The clause is DFARS 252.225-7008, often called the "Duty-Free Entry — Canadian Supplies" clause. (See Appendix D.)

All contracts for more than \$2 500 (except construction contracts) that include procuring listed duty-free items should include DFARS 252.225-7008.

DFARS 252.225-7008 must be in U.S. military prime contracts before any U.S. military agency, prime contractor or first- or lower-tier subcontractor can purchase supplies from Canada duty-free. Bids to the U.S. defense contractors must state the offer does not include U.S. import duties or taxes.

The two organizations within DoD responsible for obtaining supplies and services and for administering contracts are:

- a) procuring activities of the departments of the Navy, Army, Air Force and Defense Logistics Agency; and

- b) Defence Contract Administration Services Regions (DCASR).

Each organization and its responsibilities are discussed separately.

2.2 U.S. Military Procuring Activities

Purchasing Contracting Officers (PCO) at purchasing offices can enter into contracts for supplies and services on behalf of the U.S. government by formal advertising (IFBs), by negotiation (RFPs), or by co-ordinated or interdepartmental procurement.

Each military agency has its own procedure for calling up the duty-free entry clause in the prime contract. Some agencies include the complete text of the clause but most refer to the clause only under Section "L" General Provisions of the solicitation or contract.

Although DFARS 252.225-7008 is automatically included in most prime contracts, sometimes it is inadvertently omitted. Or, the DoD PCO may omit it because a contractor did not mention the possibility of purchasing supplies from Canada. Advise your U.S. customer that, during its precontractual negotiations with the U.S. military procurement agency, it must inform the DoD PCO of the possibility of buying from Canada, and should ask the PCO to include the duty-free entry clause in the prime contract. U.S. customers cannot lose a bid or be penalized for buying supplies from Canada.

Canadian suppliers of the U.S. purchaser often know the prime contract number of the end item in which the supplies will be incorporated. Ask the U.S. customer to verify that the Canadian duty-free entry clause is in the prime contract.

2.3 U.S. Defense Contract Administration Services Region (DCASR), New York

Usually, DCASR administers U.S. DoD contracts for procuring agencies. There are DCASR offices across the United States. Regional offices are divided into district, area and plant offices. Contracts are normally assigned to a Contract Administration Office (CAO) which has an area of responsibility that includes the contractor's facility. Administrative Contract Officers (ACO) assigned to a CAO administer contracts.

DCASR, N.Y., is the U.S. government agency responsible for certifying that Canadian supplies are eligible for duty-free entry. DCASR, N.Y., completes the duty-free entry certificate only after the CAO notifies it that the prime contract includes DFARS 252.225-7008, and after a U.S. District Director of Customs or U.S. customs broker notifies it of a defence shipment. DCASR, N.Y. then sends completed copies of customs forms 7501 and 7501A (Consumption Entry) to the District Director of Customs or the U.S. customs broker.

If the CAO does not notify DCASR, N.Y. that duty-free entry is authorized, DCASR, N.Y. rejects the request. Verifying whether a prime contract includes the duty-free entry clause can take several weeks.

If the U.S. government prime contract does not contain a duty-free provision, the shipment is not entitled to duty-free entry. All appropriate duties will apply.

2.4 U.S. Defense Prime Contractor or First- or Lower-Tier Subcontractors

U.S. defense prime contractors or first- or lower-tier subcontractors must notify the CAO in writing when they award contracts to Canadian firms for supplies (including raw materials, components and intermediate assemblies) used in an end item eligible for duty-free entry. This notice must identify the Canadian supplier, the prime contract number, the scheduled delivery date(s), and the value of the contract.

Often U.S. customers are not familiar with this procedure and need advice or assistance. You may wish to send a draft copy of the notification to your customer. A sample notification is in Appendix C.

U.S. contractors must include the DFARS 252.225-7008 duty-free clause and the prime contract number in all subcontracts issued to U.S. vendors for supplies valued at more than \$2 500 so that all first- or lower-tier subcontractors can determine if they can buy duty-free items from Canadian firms. The U.S. subcontractor must also include the U.S. DoD prime contract number on any purchase order given to a Canadian firm.

2.5 Contract Administration Office (CAO)

When the contractor notifies the CAO that Canadian supplies have been purchased, the CAO verifies that the prime contract number includes the duty-free entry clause. The CAO then notifies DCASR, N.Y. in writing of the prime contract number, the contract's expected completion date and its value, and confirms that it calls up DFARS 252.225-7008.

2.6 U.S. Customs Service

When a defence shipment arrives at the port of entry with properly completed shipping documents, Sections 10.101, 10.102 and 10.104 of U.S. Customs Regulations allows Customs to immediately release emergency purchases imported by U.S. government agencies. U.S. Customs or the broker then sends the necessary documents to DCASR, N.Y. and in writing, asks that agency to provide a consumption entry for the shipment. If shipping documents are not completed correctly, the consignee, consignor or a designated representative, such as a customs broker, must prepare and file the necessary customs entries, arrange for the payment of duties and get the goods released from Customs.

3.0 DOCUMENTATION

Accuracy and time are important considerations when preparing documents for export shipments. It is essential that all the buyer's requirements and the customs regulations of the importing country are met so that shipments are not delayed.

This section discusses documents required by U.S. Customs for defence export shipments. Generally U.S. Customs requires only a bill of lading or air waybill and a commercial invoice when shipping to the United States.

Your customer may require other documents and certificates. Usually these do not concern customs authorities.

3.1 Documents Required by U.S. Customs

U.S. Customs requires a commercial invoice, a bill of lading or air waybill. (See Appendix G for a sample of the U.S. Bill of Lading.)

3.2 Shipments to Military Installations and Domestic Contractors Plants

A commercial invoice is a document of contents; a bill of lading or air waybill is a contract for transporting the goods described. The various classifications of these documents will not be explained since each has certain legal implications and requirements.

For customs clearance both documents *must* be accurate and complete to ensure they reflect the transaction. These documents must include a complete description of goods and unit values; the marks, numbers and contents of the packages; and quantity. Typewritten documents are preferred. Complete all documents legibly and do not use red ink.

According to DFARS 252.225-7008, all shipping documents submitted to Customs for duty-free Canadian end products or supplies must include the following information:

- a) address of consignee - applicable military installation;
- b) identification of carrier taking goods across the border;
- c) gross weight in pounds (if freight is based on space tonnage, state cubic feet as well as gross shipping weight);
- d) estimated value in U.S. dollars;
- e) U.S. government prime contract number, e.g., N00024-89-C-0318; and
- f) the following statement, typed or stamped on the documents:

"UNITED STATES GOVERNMENT, DEPARTMENT OF DEFENSE, Duty-Free Entry to be claimed pursuant to tariff item no. 9808.00.30, Tariff Schedules of the United States. Upon arrival of shipment at the appropriate port of entry, District Director of Customs, please release shipment under 19 CFR 142 and notify Commander, Defense Contract Administration Services Region (DCASR) New York, Attn: Customs

Function, 201 Varick Street, New York, New York 10014, for execution of Customs Forms 7501, 7501A, or 7506 and any required duty-free entry certificates." (Note: The above notation shall be used only for direct shipments to a U.S. military installation. In cases where the shipment will be consigned to other than a military installation, e.g., a domestic contractor's plant, the shipping document notation shall be altered to insert the name and address of the contractor, agent or broker who will notify Commander, Defense Contract Administration Services Region (DCASR) New York, for execution of the duty-free entry certificates.)

3.3 Temporary Entry of Articles into the United States

Occasionally Canadian firms temporarily export defence articles to the United States for tests, experiments, or review without a U.S. DoD prime contract number to refer to, since these articles are not end items or are not incorporated in end items as required under DFARS 252.225-7008.

In such cases, U.S. Customs regulations allow goods temporarily into the United States duty-free and under bond for export within one year. The bond is double the estimated duties. The one-year period for export may be extended by applying to the district or port director of customs. The goods should be returned to Canada through their port of entry.

3.4 Packing List

The packing list is an itemized list of package contents, including the weights and measurements of each package. The purchaser may not ask for this document, but the shipper should prepare it when a shipment includes mixed or miscellaneous articles. The packing list helps Customs examine shipments.

3.5 Marking Packages

For faster customs clearance, mark and number each package legibly and clearly so it can be identified with the corresponding marks and numbers on your invoice.

4.0 ROUTING AND SHIPPING DOCUMENTATION

Exporters must fulfil their contract delivery dates, condition of goods and costs of transportation. These factors depend on the type of transportation used.

Meeting the customer's delivery date is important in defence shipments. Frequently, delivery dates are missed because the best transportation method was not used. For example, air freight shipments to the United States are often faster than air express shipments. Discuss transportation with your customer so that shipments are routed quickly and economically.

If the U.S. government is responsible for freight charges (f.o.b. origin contracts), the shipment will be routed by transportation personnel at DCASMA, Ottawa. Contractors must complete form DD 1659, "Application for U.S. Government Bill(s) of Lading/Domestic Route Order/Export Traffic Release" (see sample in Appendix G) for routing shipments of less than 4 535 kg (10 000 lbs.) going to continental U.S. addresses. Contractors must submit this form in duplicate to the transportation officer at DCASMA, Ottawa, at least 10 days before the anticipated shipping date.

However, contractors must submit form DD 1659 to DCASMA, Ottawa, 18 days before the shipping date if the shipment is for export from the United States; is for foreign military sales (FMS); is a hazardous commodity; is more than 4 535 kg (10 000 lbs.); requires special equipment; or fills the capacity of a trailer.

5.0 USING CUSTOMS BROKERS

Many firms use customs brokers to clear shipments across the border. Use their services if you do not have personnel trained in export documentation.

6.0 PROBLEMS ASSOCIATED WITH ELIGIBILITY FOR DUTY-FREE ENTRY

The previous sections described the procedures for ensuring that qualified Canadian defence goods enter the United States duty-free without delay. When these procedures are not followed, it is difficult to determine an item's eligibility for duty-free entry.

This section provides some guidelines on dealing with these situations. Some problem situations are:

- 1) No duty-free entry clause in subcontracts
- 2) CAO is not notified
- 3) Duty-free entry not authorized
- 4) Dollar value reported is too low
- 5) Late delivery of goods

6.1 No Duty-Free Entry Clause in Subcontracts

A U.S. prime contractor may subcontract to a U.S. firm which then buys components from a Canadian company. Because the prime contractor did not foresee using Canadian material in the subcontract, the duty-free DFARS 252.225-7008 clause may have been omitted in the purchase document. In this situation, the U.S. subcontractor (the Canadian supplier's customer) does not know whether duty-free entry is permitted, and may not even know the military prime contract number. The problem multiplies if there are more levels of subcontractors between the U.S. prime contractor and the Canadian vendor.

If this situation occurs, the Canadian company must ask the U.S. customer to determine the prime contract number of the end product that the goods will be incorporated into, and determine if this contract contains the duty-free entry clause. You may have to ask several U.S. companies to obtain this information. For example, if the U.S. customer is a fourth-tier subcontractor buying magnesium for castings for an aircraft engine, the customer may have to ask the second- or first-tier contractor, or even the prime contractor (engine manufacturer), to determine the prime contract number and whether the Canadian duty-free entry clause is included.

If the Canadian company cannot obtain this information, the company can submit a request for duty-free entry. The bid must include a conditional statement such as: "the price quoted excludes customs duty and is based on the issuance of duty-free authority" or "the price quoted excludes customs duty and taxes."

6.2 CAO Is Not Notified

In this situation, the U.S. contractor fails to notify CAO that it intends to purchase supplies from Canada. DCASR, N.Y., then does not have any record that a DoD prime contract contains the duty-free entry clause or that a U.S. contractor intends to purchase supplies from Canada. Consequently, when U.S. Customs or the broker requests a certified entry, DCASR, N.Y. rejects the request.

Canadian firms must encourage their U.S. customers to advise the CAO when they intend to purchase defence items from Canada.

6.3 Duty-Free Entry Not Authorized

In this situation, the U.S. defense contractor awards a subcontract to a Canadian firm for defence goods. The price in the subcontract is for duty-free goods entering the United States. The shipping invoices that the Canadian company sends to U.S. Customs include the prime contract number and the duty-free entry statement. However, an investigation by DCASR, N.Y. determines that the applicable government prime contract does not contain a duty-free provision, and that the duty-free entry statement is unauthorized.

If this situation occurs, it is unlikely that the prime contract can be amended to include DFARS 252.225-7008, even if it was omitted inadvertently. However, you can outline your case to the Defence Programs Division of the Defence Programs and Advanced Technology Bureau. This bureau refers cases to the U.S. military agency issuing the prime contract, for a final ruling on duty-free eligibility. Usually the ruling denies duty-free entry.

The U.S. or Canadian company must contact the U.S. Customs port director or use a customhouse broker to settle the duty payment. Determining who is responsible for paying the duty depends on several factors, but mainly on the contract between the U.S. and Canadian companies. Regardless of the legal aspects, Canadian companies must consider how these settlements will affect future business relations with the U.S. company.

6.4 Dollar Value Reported Is Too Low or Late Delivery of Goods

Contractors must meet set delivery dates and accurately report the value of goods. If deliveries are late or if the value of goods received is more than the reported amount, duty-free entry will be denied until the problem is resolved.

7.0 REMISSION AND REFUND OF CUSTOMS DUTY AND SALES AND EXCISE TAXES

The Department of National Revenue issued Memorandum D8-9-1 (see Appendix F) covering remission of customs duties and exemption from federal sales and excise taxes on materials imported by Canadian firms for contracts under the Canada-U.S. Production and Development Sharing Agreement. This includes items such as tools, dies and fixtures that are used to develop and produce other goods.

Contracts covered by DNR Memorandum D8-9-1 include:

- 1) prime contracts placed with the Canadian Commercial Corporation (CCC) by the U.S. Military Departments, Defense Logistics Agency (DLA), National Aeronautics and Space Administration (NASA), and civilian agencies of the U.S. government;
- 2) prime contracts placed direct with Canadian industry by the agencies listed in (1) above;
- 3) subcontracts placed with Canadian industry by U.S. contractors holding contracts from the agencies listed in (1) above; and
- 4) suppliers and vendors to contractors listed above.

The importer must request authority for remission by applying in writing to the CCC Secretariat direct or through an office of the Field Contract Administration Group of the Department of Supply and Services. The procedures for applying for remission may be obtained by contacting either of the above offices. The main CCC office follows:

Canadian Commercial Corporation
Metropolitan Centre, 11th Floor
50 O'Connor Street
Ottawa, Ontario
Canada K1A 0S6
Tel: (613) 996-0034

8.0 DOCUMENTS REQUIRED BY CANADA CUSTOMS

Canadian government export statistics are compiled from export declaration form B-13. To complete this form, see Canada Customs Memorandum D20-1-1 in Appendix H. On this form, the consignee will be the U.S. Department of Defense, in care of the company to which the goods are being shipped. Include the U.S. government prime contract number. See D20-1-1 for information on shipments that do not need form B-13.

8.1 Distributing Documents

The number of copies required for each document depends on the shipping method and the purchaser's and seller's requirements. Generally, the Canadian supplier should distribute documents as follows:

a) *to purchaser:*

Your contract or purchase order indicates which documents the purchaser requires. Mail one copy of documents such as the invoice and bill of lading to the purchaser.

b) *accompanying the shipment:*

- (i) four copies of invoice (U.S. Customs keeps two copies);
- (ii) four copies of bill of lading (U.S. Customs keeps two copies); and
- (iii) two copies of form B-13 (Canada Customs keeps both copies).

8.2 Bid Sets Containing Drawings, Blueprints, Specifications, etc., Temporary Admission Permit E29B

According to Department of National Revenue Memorandum D8-1-1, bid sets with drawings, blueprints, specifications, etc., may enter Canada from the United States duty-free for up to 12 months. These bid sets, which are sent to Canada for bid quotes, must be identified by the U.S. shipper. These bid sets are released from Customs under form E29B.

As well, packages of plans, drawings, blueprints and specifications required by a successful Canadian bidder to produce goods for export, may be released under form E29B for up to 12 months. If you need these articles for more than 12 months or if you have problems obtaining bid sets containing drawings, please contact:

Duties Relief Programs
Customs and Excise Division
Department of National Revenue
Ottawa, Ontario
Canada K1A 0L5
Tel: (613) 954-7101

8.3 Articles Shipped to Canada for Further Work — Invoice Forms

Under the Canada-U.S. Defence Production Sharing Arrangements, Canadian companies often receive contracts from U.S. companies for further processing of articles or materials, such as forgings or castings.

In such cases Canada Customs requires an acceptable invoice for materials temporarily imported. For more information on invoices, contact:

Director, Entry Postal and Appraisal Division
Customs and Excise
Ottawa, Ontario
Canada K1A 0L5 Tel: (613) 954-7130

9.0 OTHER DOCUMENTS THAT MAY BE REQUIRED

9.1 *Returning Goods from the U.S. to Canada for Repairs, Alterations, Adjustment or Testing*

Occasionally goods exported to the United States are unacceptable to the customer and are returned for reprocessing, repair, adjustment or testing. Repaired goods are then re-exported. This section describes the documents required for this transaction.

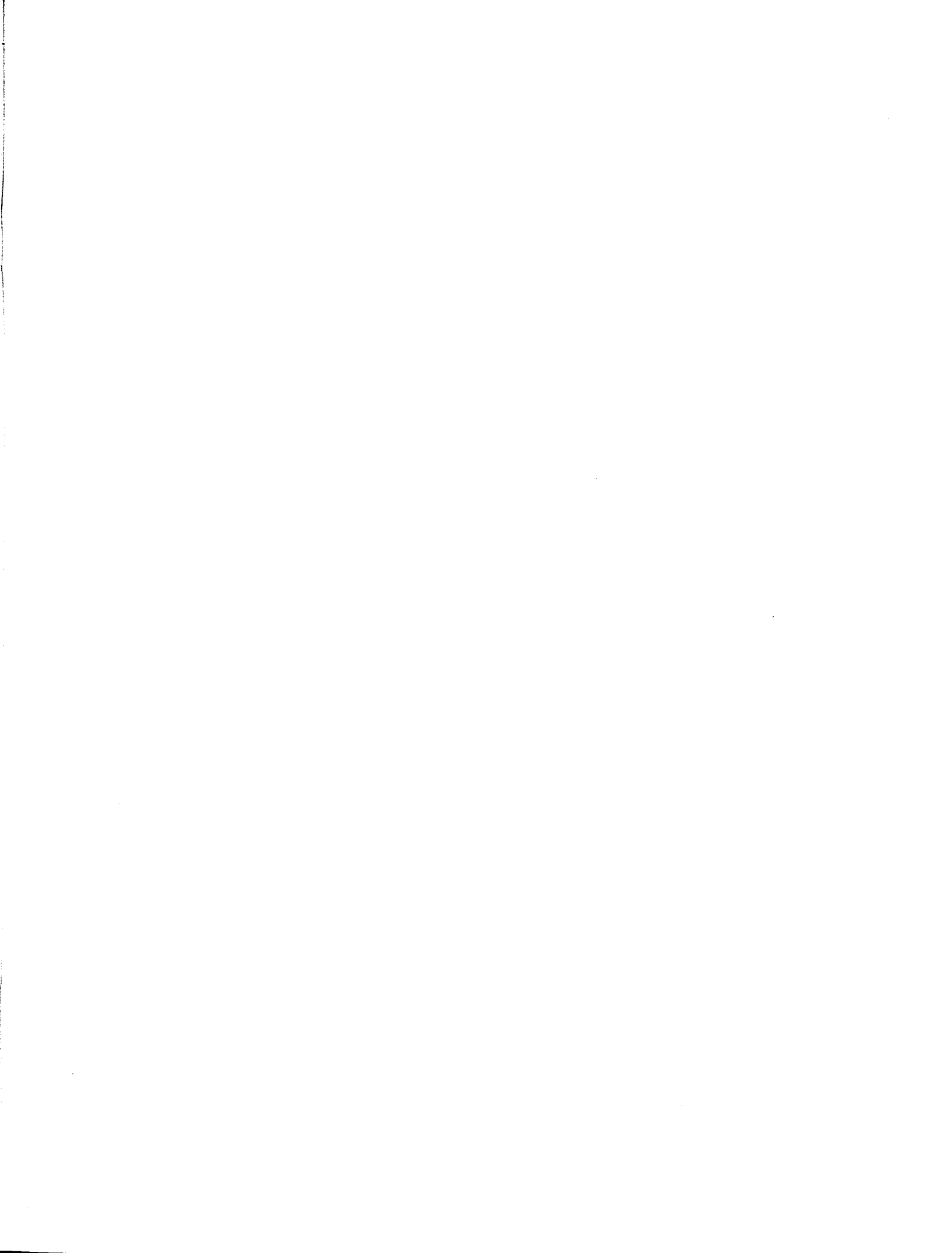
9.2 *U.S. Customs Form 4455 "Certificate of Registration"*

U.S. Customs regulations state that before exporting articles from the United States for repairs, alterations or processing, the owner or exporter must file a declaration and application in duplicate on Customs Form 4455 (see Appendix I) with the District Director of U.S. Customs. File this application before the articles leave the United States so the articles can be examined. U.S. Customs retains one copy of Form 4455 and returns the other to the carrier. A copy of this form is attached to the invoice when the Canadian firm returns the articles to the U.S. company.

10.0 SUGGESTIONS FOR FASTER CUSTOMS CLEARANCE

1. Ensure that all shipping documents submitted to Customs include the U.S. government prime contract number of the end item in which the supplies will be incorporated, and include the notation in Appendix D—DoD FAR supplement, clause F 2)(iv).
2. Ask your U.S. customer to notify the designated CAO that defence supplies are being purchased from Canada, and to identify the Canadian supplies, the contract number and the scheduled delivery dates and value.
3. Ensure that the duty-free entry clause (DFARS 252.225-7008) is in the prime contract. If you do not know if this clause is in the prime contract, include a statement in your bid that the price quoted does not include customs duty and is based on duty-free entry.
4. Include all required information on your customs invoices. Prepare your invoices carefully and type them.
5. Mark and number each package so that it can be identified with the corresponding marks and numbers on your invoice.
6. Include a detailed description of each item in each package.
7. Follow instructions on invoicing, packaging, marking, labelling, etc., sent by your U.S. customer.
8. Direct inquiries on Canada Customs regulations to:

Director
Entry, Postal and Appraisal Division
Customs and Excise
Ottawa, Ontario
Canada K1A 0L5
9. Direct inquiries about United States Customs regulations to the District Director of Customs at the appropriate port of entry.



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APPENDIX A

United States Procurement Activities Numbering System

The United States Department of Defense (DoD) uses a uniform procedure for assigning identification numbers to all procurement instruments, such as solicitation documents and contracts. Since all Canadian defence products entering the United States on a duty-free entry basis must refer to a U.S. DoD prime contract number, it is beneficial for Canadian firms to understand this numbering system primarily so they can identify which U.S. military agency issued the contract. A more detailed explanation of this numbering system is outlined in the U.S. Defense Acquisition Regulations.

Elements of Procurement Numbering System

The basic procurement numbering system is retained for the duration of the procurement instrument and consists of 13 alpha-numeric characters as follows:

- (i) The first six positions shall commence with the capital letters assigned to the department preparing the procurement instrument as follows:
 - DA - Department of the Army
 - F - Department of the Air Force
 - DCA - Defense Communication Agency
 - N - Department of the Navy (except Marine Corps)
 - M - Marine Corps
 - DLA - Defense Logistics Agency

The remainder of the first six positions consist of the alpha-numeric characters which, together with the departmental identification shown above, identify the activity preparing the instrument. All six positions are used. A listing of the applicable numbers of the more important U.S. military procurement agencies is attached. If you have an order which refers to a contract with a number not on this list, refer to the FAR for identification of the military agency or contact one of the field offices listed in Appendix E.

- (ii) The seventh and eighth positions consist of the last two digits of the fiscal year in which the procurement instrument is issued.
- (iii) The ninth position is a capital letter assigned to indicate the type of instrument code.
- (iv) The tenth through thirteenth positions are the serial number of the instrument.
- (v) *Delivery Orders Under Indefinite Delivery Type Contracts, Orders Under Basic Ordering Agreements, and Calls Under Blanket Purchase Agreements.*

Delivery orders under indefinite delivery type contracts (orders), orders under basic ordering agreements (orders), and calls under blanket purchase agreements (calls) shall be identified by a four position alpha-numeric "call/order serial number" which is supplementary to the 13 position basic number.

Examples of Procurement Numbering System

DAAE07 89 C 0021

Position 1-6. Identification of purchasing office. U.S. Army Tank Automotive Command, Warren, Michigan.

Position 7-8. Last two digits of fiscal year in which number/assigned. FY 1989 (which began 30 September 1988).

Position 9. Type of procurement instruments code. Contracts.

Position 10-13. Serial number. Twenty-first contract issued by U.S. Army Tank Automotive Command in FY 1989.

If the contract falls within the category of (v) above, an example is as follows:

DAAE07 89 D 0021 SA01

APPENDIX B**Canadian Defence Production Sharing Offices in the United States****Washington**

Canadian Embassy
Defence Programs
501 Pennsylvania Avenue
Washington, D.C. 20001
Tel: (202) 682-1740

Atlanta

Canadian Consulate General
400 South Tower
One CNN Center
Atlanta, Georgia 30303-2705
Tel: (404) 577-6810
Fax: (404) 524-5046

Boston

Canadian Consulate General
Three Copley Place, Suite 400
Boston, Massachusetts 02116
Tel: (617) 262-3760
Fax: (617) 262-3415

Buffalo

Canadian Consulate
One Marine Midland Center
Suite 3550
Buffalo, New York 14203-2884
Tel: (716) 852-1247
Fax: Ask for ext. 205

Chicago

Canadian Consulate General
310 South Michigan Avenue
12th Floor
Chicago, Illinois 60604-4295
Tel: (312) 427-1031
Fax: (312) 922-0637

Cincinnati

Canadian Government Trade Office
1500 Columbia Plaza
250 East 5th Street
Cincinnati, Ohio 45202
Tel: (513) 762-7655
Fax: (513) 762-7802

Dallas

St. Paul Place, Suite 1700
750 North St. Paul Street
Dallas, Texas 75201-3281
(registered mail)
75201-9990 (business reply)
Tel: (214) 922-9806
Fax: (214) 922-9815

Dayton

Canadian Government Defence
Trade Office
MCLDDP, Area B
Wright Patterson AFB, Ohio 45433
Tel: (513) 255-4382/4537
Fax: (513) 255-1821

Detroit

U.S. Army Tank Automotive Command
Canadian Liaison Office
Attention: CDDPL-DT
Warren, Michigan 48397-5000
Tel: (313) 574-5233
Fax: (313) 574-2164

El Segundo

Canadian Defence Liaison Office
(DCASR)
222 North Sepulveda Blvd.
El Segundo, California 90245-4320
Tel: (213) 335-4439
Fax: (213) 335-4185

Houston

Telecommunications/Informatics
3935 Westheimer, Suite 301
Houston, Texas 77027
Tel: (713) 627-7433
Fax: (713) 621-0193

Minneapolis

Canadian Consulate General
701 Fourth Avenue South
Minneapolis, Minnesota 55415-1078
Tel: (612) 333-4641
Fax: (612) 332-4061

New York

Canadian Consulate General
1251 Avenue of the Americas
New York, New York 10020-1175
Tel: (212) 586-2400/2407
Fax: (212) 246-7424

Orlando

Canadian Government Trade Office
20 North Orange Ave., Suite 1400
Orlando, Florida 32801
Tel: (407) 841-7337
Fax: (407) 425-6408

Philadelphia

Canadian Defence Production Office
(CNDA)
Navy Aviation Supply Office
700 Robbins Avenue, Building 15
Philadelphia, Pennsylvania 19102
Tel: (215) 697-1264
Fax: (215) 697-1265

Pittsburgh

Canadian Government Trade Office
Gateway One, 9th Floor, South Wing
Pittsburgh, Pennsylvania 15222
Tel: (412) 392-2308
Fax: (412) 392-2317

St. Louis

Canadian Government Trade Office
231 South Bemiston Avenue
Suite 843
St. Louis, Missouri 63105
Tel: (314) 862-0130
Fax: (314) 862-4903

San Francisco

Canadian Consulate General
50 Fremont Street, Suite 2100
San Francisco, California 94105
Tel: (415) 495-6021
Fax: (415) 981-2699

Santa Clara

Canadian Government Trade and
Investment Office
4677 Old Ironside Drive
Suite 450
Santa Clara, California 95951
Tel: (408) 988-8355
Fax: (408) 988-6315

Seattle

Canadian Consulate General
412 Plaza 600
Sixth and Stewart
Seattle, Washington 98101-1286
Tel: (206) 443-1777
Fax: (206) 443-1782, Ext. 107

APPENDIX C

Sample of Memorandum to Local Defense Contract Administration Office

TO: Contract Administration Office
Defense Contract Administration Services Management Area (Local)
(Local Address)

ATTN: Administrative Contract Officer

RE: Duty-Free Entry from Canada
Prime Contract Number F33615-89-C-0128
General Electronics Corporation
Military Products Division
Los Angeles, California

1. General Electronics Corporation, Military Products Division, 3341 South St., Los Angeles, California 91108, has issued a Purchase Order to Specialty Electronics Ltd., Toronto, Canada, for the purchase of supplies required under Prime Contract Number(s) F33615-89-C-0128 and it is requested that the appropriate administrative procedures be implemented in order to arrange for the duty-free entry of the following noted Canadian supplies.
2. In accordance with DFARS 252.225-7008 the following information is furnished:
 - a. Canadian Supplier(s) is/are:
 - (i) Specialty Electronics Limited
4538 Yonge Street
Toronto, Ontario, Canada
 - (ii) (If applicable)
 - b. Canadian supplies consist of:
 - (i) 1 000 Connectors, P/N _____ .
 - (ii) 500 Connectors, P/N _____ . etc.
 - c. The Purchase Order on the Canadian Supplier is Purchase Order No. _____ .
 - d. These supplies have been purchased for DoD Contract No. F33615-89-C-0128.

It is requested that the CAO be advised of this purchase to permit a duty-free entry customs clearance to be arranged for the shipment(s) described above, inasmuch as the supplies being procured are entitled to duty-free pursuant to Item 9808.00.30 Tariff Schedule of the United States.

cc: Canadian Vendor

/S/ Joe Doe
Buyer
General Electronics Corporation

APPENDIX D

Duty Free Entry — Qualifying Country End Products and Supplies

DFARS 252.225-7008

A The requirements of this clause apply to this contract and subcontracts, which term includes purchase orders, that involve supplies to be accorded duty-free entry, whether:

- 1) placed directly with a foreign concern as a prime contract; or
- 2) as a subcontract or purchase order under a contract placed with a domestic concern.

B Except as otherwise approved by the Contracting Officer, no amount is or will be included in the contract price on account of duty with respect to:

- 1) all end items which constitute "qualifying country end products" (as defined in DoD FAR Supplement 225.001) to be delivered under this contract; and
- 2) all supplies (including, without limitation, raw materials, components and intermediate assemblies) produced or made in qualifying countries, which are to be incorporated in the end items to be delivered under this contract; *Provided* that such end items are manufactured in the United States or in a qualifying country, except supplies imported into the United States prior to the date of this contract or, in the case of supplies imported by a first- or lower-tier subcontractor hereunder, prior to the date of the subcontract.

C Unless the Contracting Officer otherwise agrees, duty-free entry certificates will not be furnished under fixed-price contracts which were based on supplying a domestic end item or component unless the Contractor agrees to negotiate an appropriate reduction in contract price if the Contractor, subsequent to award, decides to furnish a qualifying country end product or component.

D The Contractor warrants that all such qualifying country supplies, for which duty-free entry is to be claimed, are intended to be delivered to the Government or incorporated in the end items to be delivered under this contract and that duty shall be paid by the Contractor to the extent that such supplies, or any portion thereof (if not scrap or salvage) are diverted to nongovernmental use other than as a result of a competitive sale made, directed, or authorized by the Contracting Officer.

E The Government agrees to execute duty-free entry certificates and to afford such assistance as appropriate in order to obtain the duty-free entry of qualifying country end products as to which the shipping documents bear the notation specified in paragraph F below, except as the Contractor may otherwise agree.

F All shipping documents submitted to Customs, covering foreign end products or supplies for which duty-free entry certificates are to be issued in accordance with this clause, shall:

- 1) consign the shipments to:
 - (i) the appropriate Military Department in care of the particular Contractor, including the Contractor's delivery address, or
 - (ii) the appropriate military installation; and
- 2) bear the following information:
 - (i) prime contract number plus delivery order, if applicable;
 - (ii) number of the subcontract/purchase order for foreign if applicable;
 - (iii) identification of carrier;
 - (iv) the notation: "UNITED STATES GOVERNMENT, DEPARTMENT OF DEFENSE Duty-Free Entry to be claimed pursuant to Item No. 9808.00.30, Tariff Schedules of the United States. Upon arrival of shipment at the appropriate port of entry, District Director of Customs, please release shipment under 19 CFR 142 and notify Commander, Defense Contract Administration Services Region (DCASR), New York, ATTN: Customs Function, 201 Varick Street, New York, New York 10014, for execution of Customs Forms 7501, 7501A or 7506 and any required duty-free entry certificates." (Note: The above notation shall be used only for direct shipment to a U.S. military installation. In cases where the shipment will be consigned to other than a military installation, e.g., a domestic contractor's plant, the shipping document notation shall be altered to insert the name and address of the contractor, agent or broker who will notify Commander, Defense Contract Administration Services Region (DCASR), New York, for execution of the duty-free entry certificates.)
 - (v) gross weight in pounds (if freight is based on space tonnage, state cubic feet in addition to gross shipping weight);
 - (vi) estimated value in U.S. dollars; and
 - (viii) Activity Address Number of the Contract Administration Office (CAO) actually administering the prime contract, e.g., for DCASMA Dayton, DLA8DP.

G Preparation of Customs Forms:

- 1) Except for shipments consigned to a military installation, the Contractor shall prepare, or authorize an agent to prepare, any customs forms required for the entry of foreign supplies in connection with DoD contracts into the United States, its possessions, or Puerto Rico. The completed customs forms shall be submitted to the District Director of Customs with a copy to DCASR, NY for execution of any required duty-free entry certificates. Shipments consigned directly to a military installation will be released in accordance with Sections 10.101 and 10.102 of the U.S. Customs Regulations.
- 2) For shipments containing both supplies which are to be accorded duty-free entry and supplies which are not, the Contractor shall identify on the customs forms those items which are eligible for duty-free entry.

H The Contractor agrees to prepare (if their contract is placed direct with a foreign supplier) or to instruct the foreign supplier to prepare a sufficient number of copies of the bill of lading (or other shipping document) so that at least two of the copies accompanying the shipment will be available for use by the District Director of Customs at the port of entry and to consign the shipment as specified in F above, and to mark the exterior of all packages as follows:

- 1) "UNITED STATES GOVERNMENT, DEPARTMENT OF DEFENSE" and
- 2) the Activity Address Number applicable to the contract administration office actually administering the prime contract.

I The Contractor agrees to ensure that the Contracting Officer administering the prime contract is notified in writing of any purchase under the contract of qualifying country supplies to be accorded duty-free entry that are to be imported into the United States for delivery to the Government or for incorporation in end items to be delivered to the Government. Such notice shall be furnished to the CAO immediately upon the award to the qualifying country supplier. The notice shall identify:

- 1) prime contract number plus delivery order number if applicable;
- 2) total dollar value of the prime contract or delivery order;
- 3) expiration date of the prime contract or delivery order;
- 4) foreign supplier name;
- 5) number of the subcontract/purchase order for foreign supplies;
- 6) total dollar value of the subcontract for foreign supplies;
- 7) expiration date of the subcontract for foreign supplies;
- 8) list of items purchased; and
- 9) certification by the purchaser of foreign supplies:

I certify that all such supplies for which duty-free entry is to be claimed are intended to be delivered to the Government or incorporated in the end items to be delivered under this contract, and that duty shall be paid by the Contractor to the extent that such supplies, or any portion thereof (if not scrap or salvage), are diverted to nongovernmental use other than as a result of a competitive sale made, directed or authorized by the Contracting Officer;

- 10) the qualifying country; and
- 11) the scheduled delivery date(s).

J This clause shall not apply to purchases of qualifying country supplies in connection with this contract if

- 1) such qualifying country supplies are identical in nature with supplies purchased by the Contractor or any subcontractor hereunder in connection with its commercial business; and
- 2) it is not economical or feasible to account for such supplies so as to assure that the amount for such supplies for which duty-free entry is claimed pursuant to this clause does not exceed the amount thereof purchased in connection with this contract.

K The Contractor agrees to insert the substance of this clause, including this paragraph K in all subcontracts for supplies hereunder. Each such subcontract shall require the subcontractor to identify this contract by its contract number on any shipping documents submitted to Customs covering supplies for which duty-free entry is to be claimed pursuant to this clause. The Contractor also agrees to ensure that the name and address of the Contracting Officer administering the prime contract (name and address of the CAO cognizant of the prime contract), and its Activity Address Number (Appendix N of the DoD FAR Supplement), and the information required by I 1), 2) and 3) above, is included in applicable subcontracts.

APPENDIX E

Activity Codes and Regional Addresses

DLA8AC	DCASMA, Santa Ana 34 Civic Center Plaza P.O. Box C 12700 Santa Ana, CA 92712-2700	DLA8CD	DCASMA, Cedar Rapids 1231 Park Place, N.E. Cedar Rapids, IA 52402-1251
DLA8AG	DCASPRO, Aero Route 3, Box 9 Lake City, FL 32055-8705	DLA8CN	DCASMA, Cleveland J. Celebrezze Federal Building 1240 East Ninth Street Cleveland, OH 44199-2064
DLA8AL	DCASMA, Atlanta 805 Walker Street Marietta, GA 30060-2789	DLA8CO	DCASPRO, Goodyear Aerospace c/o Goodyear Aerospace Corporation 1210 Massillon Road Akron, OH 44306-4136
DLA8AM	DCASPRO, McDonnell Douglas P.O. Box 600, Mailstop 12 Titusville, FL 32781-0600	DLA8CS	DCASPRO, General Dynamics 5001 Kearny Villa Road P.O. Box 80847 San Diego, CA 92138-0847
DLA8AT	DCASR, Atlanta 805 Walker Street Marietta, GA 3060-2789	DLA8DA	DCASR, Dallas 1200 Main Street Dallas, TX 75202-4399
DLA8BA	DCASMA, Birmingham 2121 8th Avenue North Birmingham, AL 35203-2376	DLA8DB	DCASMA, Dallas P.O. Box 50500 Dallas, TX 75250-5050
DLA8BC	DCASMA, Bridgeport Lordship Boulevard Stratford, CT 06497-5000	DLA8DC	DCASMA, San Diego Building 4, AF Plant 19 4297 Pacific Coast Highway San Diego, CA 92110-3289
DLA8BL	DCASPRO, AVCO Lycoming Division 550 South Main Street Stratford, CT 06497-7554	DLA8DD	DCASPRO, Rockwell International Corporation 3200 E. Renner Road Richardson, TX 75081-6209
DLA8BM	DCASMA, Baltimore 300 East Joppa Road Towson, MD 21204-3099	DLA8DM	DCASMA, Detroit McNamara Federal Building 477 Michigan Avenue Detroit, MI 48226-2506
DLA8BN	DCASPRO, AT&T Technologies, Inc. 204 Graham Hopedale Road Burlington, NC 27215-2941	DLA8DN	DCASMA, Denver 750 W. Hampden Avenue, Suite 250 Englewood, CO 80110-2199
DLA8BS	DCASMA, Boston 495 Summer Street Boston, MA 02210-2184	DLA8DP	DCASMA, Dayton c/o Defense Electronics Supply Center Building 1 Dayton, OH 45444-5300
DLA8BT	DCASPRO, Bendix Corporation Route 46 Teterboro, NY 07068-1173	DLA8EC	DCASMA, Chicago O'Hara International Airport 6400 N. Manneheim Road P.O. Box 66911 Chicago, IL 60666-0911
DLA8U	DCASMA, Buffalo 1103 Federal Building 111 W. Huron Street Buffalo, NY 14202-2392	DLA8FL	DCASPRO, ITT, Defense Group 500 Washington Avenue Nutley, NY 07110-3698
DLA8BV	DCASPRO, General Electric Lakeside Avenue Burlington, VT 05401-4984		

DLA8FS	DCASPRO, FMC 333 Brokaw Road P.O. Box 367 San Jose, CA 95103-0367	DLA8JJ	DSCASMA, Indianapolis Building 1 Fort Benjamin Harrison Indianapolis, IN 46249-5701
DLA8FT	DCASPRO, Ford Newport Beach Administration Building, Room 313 Ford Road Newport Beach, CA 92600-1400	DLA8JK	DCASPRO, GMC Detroit Diesel Allison 2001 S. Tibbs Avenue Indianapolis, IN 46241-4812
DLA8GD	DCASPRO, Gould 18901 Euclid Avenue Cleveland, OH 44117-1388	DLA8JL	DCASPRO, Magnavox 1616 Directors Row Fort Wayne, IN 46808-1286
DLA8GL	DCASPRO, General Electric 27753 1100 Western Avenue Lynn, MA 01910-0001	DLA8KA	DCASPRO, Kaman Aerospace Corporation Old Windsor Road Bloomfield, CT 06002-0002
DLA8GM	DCASMA, Grand Rapids Riverview Center Building 678 Front Street N.W. Grand Rapids, MI 49504-5352	DLA8MN	DCASMA, Twin Cities 2305 Ford Parkway St. Paul, MN 55116-1893
DLA8GN	DCASMA, Garden City 605 Stewart Avenue Garden City, NY 11530-4761	DLA8MW	DCASMA, Milwaukee S. Reuss Federal Building, Suite 340 310 W. Wisconsin Avenue Milwaukee, WI 53203-2216
DLA8HB	DCASPRO, Hayes Birmingham Hayes International Corporation P.O. Box 2583 Birmingham, AL 35202-2583	DLA8NC	DCASMA, Ottawa Journal Tower South, 14th Floor P.O. Box 3416, Station "D" 365 Laurier Avenue West Ottawa, ON, Canada K1P 6L4
DLA8HC	DCASMA, Hartford 96 Murphy Road Hartford, CT 06114-2173	DLA8NF	DCASMA, Orlando 3555 Maguire Boulevard Orlando, FL 32803-3726
DLA8HD	DCASPRO, Singer 25 Continental Drive Wayne, NY 07424-0400	DLA8NH	DCASPOR, Sanders Associates Daniel Webster Highway S. P.O. Box 868 Nashua, NH 03061-0868
DLA8HE	DCASPRO, Hayes (Dothan) Napier Field Dothan, AL 36303-9236	DLA8NJ	DCASMA, Springfield 240 Route 22 Springfield, NJ 07081-3170
DLA8HM	DCASPRO, Honeywell 2701 Fourth Avenue S. Minneapolis, MN 55408-1792	DLA8NL	DCASMA, New Orleans 13800 Old Gentilly Highway, Building 350 P.O. Box 29283 New Orleans, LA 70189-2218
DLA8HR	(DCASMA-SF) Hawaii Residency Federal Building, Room 4115 300 Ala Moana Boulevard Honolulu, HI 96813-4908	DLA8NM	DCASPRO, IBM Route 17C Owego, NY 13827-1298
DLA8HS	DCASPRO, Hamilton Standard Bradley Field Windsor Locks, CT 06096-0463	DLA8NN	DCASPRO, Harris 6801 Jericho Turnpike Syosset, NY 11791-4465
DLA8HU	DCASPRO, Hughes Aircraft Company Building 600, Mail Station B104 Fullerton, CA 92633-2177	DLA8PL	DCASMA, Philadelphia P.O. Box 7699 Philadelphia, PA 19101-7699
		DLA8PM	DCASPRO, BM Manassas 9500 Godwin Drive Manassas, VA 22110-4198

DEFENCE EXPORT SHIPPERS' GUIDE

DLA8PP	DCASPRO, Pittsburgh 1612 S. Federal Building 1000 Liberty Avenue Pittsburgh, PA 15222-4190	DLA8SY	DCASPRO, GTE Communications Systems Corporation 360 First Avenue Needham, MA 02194-9123
DLA8PR	DCASPRO, RCA Marne Highway and Berton Landing Road Moorestown, NJ 08057-3095	DLA8TC	DCASPRO, Teledyne CAE 1330 Laskey Road P.O. Box 6971 Toledo, OH 43612-0971
DLA8PW	DCASPRO, Ford Aerospace 3939 Fabian Way Palo Alto, CA 94303-4606	DLA8TE	DCASPRO, Texas Instruments, Inc. P.O. Box 660246, MS 256 Dallas, TX 75266-0246
DLA8RB	DCASPRO, Raytheon, Spencer Laboratory Wayside Avenue Burlington, MA 01803-4608	DLA8TO	DCASPRO, McDonnell Douglas/Rockwell 2000 North Memorial Drive Tulsa, OK 74115-3833
DLA8RP	DCASMA, Reading 45 S. Front Street Reading, PA 19602-1094	DLA8VC	DCASMA, Van Nuys 6230 Van Nuys Boulevard Van Nuys, CA 91401-2713
DLA8SA	DCASMA, San Antonio 615 E. Houston P.O. Box 1040 San Antonio, TX 78294-1040	DLA8WK	DCASMA, Wichita 435 Southwater Wichita, KS 67202-3617
DLA8SD	DCASPRO, Sundstrand P.O. Box 5066 Rockford, IL 6112-0066	DLA8WR	DCASPRO, Williams International 2280 West Maple Road Walled Lake, MI 48088-0200
DLA8SF	DCASMA, San Francisco 1250 Bayhill Drive San Bruno, CA 94066-3070	DLA8WS	DCSPRO, Westinghouse 401 E. Hendy Avenue P.O. Box 499 MS 11-7 Sunnyvale, CA 94088-3499
DLA8SK	DCASPRO, Singer-Link Kirtland Plant Binghamton, NY 13902-1237	DLA8WT	DCASPRO, Grumman P.O. Drawer 1137 Stuart, FL 33495-1137
DLA8SN	DCASMA, Syracuse U.S. Courthouse & Federal Building 100 S. Clinton Street Syracuse, NY 13260-0115	DLA8WU	DCASPRO, Northrop 600 Hicks Road Rolling Meadows, IL 60008-1098
DLA8ST	DCASMA, St. Louis 405 S. Tucker Boulevard, Room 5101 St. Louis, MO 63102-1181	DLA8WV	DCASPRO, AM General 701 W. Chippewa Avenue South Bend, IN 46680-2841
DLA8SW	DCASMA, Seattle Building 5D Nava Station Seattle, WA 98115-5010		

APPENDIX F

Department of National Revenue — Memorandum D8-9-1

Revenue Canada
Customs and Excise

Subject

DEFENCE PRODUCTION AND DEVELOPMENT SHARING REMISSION ORDER

This Memorandum outlines and explains the conditions under which remission of Customs duties and excise taxes may be granted in respect of the Defence Production and Development Sharing Agreement.

Regulations

ORDER RESPECTING THE REMISSION AND REFUND OF CUSTOMS DUTIES AND EXCISE TAXES IN RESPECT OF THE CANADA-UNITED STATES DEFENCE PRODUCTION AND DEVELOPMENT SHARING AGREEMENT

Short Title

1. This Order may be cited as the Defence Production and Development Sharing Remission Order.

Remission

2. Remission is hereby granted of the Customs duties and excise taxes paid or payable on articles and materials that:
 - (a) are imported into or purchased in Canada by persons carrying on business in Canada who have been awarded contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States; and
 - (b) have been or are to be used solely and exclusively in the development and production of goods or incorporated into goods that have been or are to be delivered to an agency of the Government of the United States in connection with a defence production and development sharing contract.
3. A person claiming remission of Customs duties or excise taxes under section 2 shall produce, together with the customs accounting document or refund claim for the article or materials referred to in that section,
 - (a) verification by the Canadian Commercial Corporation that a contract has been awarded as referred to in paragraph 2(a); and
 - (b) a certificate by the importer of the articles and materials in such form as the Deputy Minister of National Revenue for Customs and Excise may prescribe, certifying that the articles and materials have been or are to be used for the purposes described in paragraph 2(b).
4. The Minister of National Revenue may give such instructions and directions as deemed necessary for the purpose of carrying out the provisions of this Order.

Guidelines and General Information

1. The governments of Canada and the United States have concluded agreements which enable industries in either country that produce goods and equipment of a type or kind that is considered to be defence supplies, to compete for contracts to provide defence supplies to the government of the other country.
2. In order that Canadian industry may compete on an equitable basis with United States industry for a share of United States government contracts of this nature, the Governor-in-Council has passed the Defence Production and Development Sharing Remission Order.
3. The remissions authorized by the Order apply only in respect of articles and materials imported into or purchased in Canada by Canadian firms that have been awarded contracts to produce defence supplies or to develop defence equipment for the United States government by:
 - (a) the Canadian Commercial Corporation;
 - (b) an agency of the United States government; or

(c) a prime contractor or subcontractor producing or developing defence supplies in connection with contract awarded under subparagraphs (a) or (b) above.

4. The refund provisions of this Order apply also to Customs duties and excise taxes paid on goods carried as stock items, even when the goods were entered into stock prior to the coming into force of this Order.

5. A contractor or subcontractor may obtain authority for the remission of Customs duties and excise taxes on the materials imported or purchased in Canada for use in production or development under the contract, by applying to the Canadian Commercial Corporation direct or through an officer of the Field Contract Administration Division of the Department of Supply and Services. The contractor's submission should outline all the particulars relating to the contract, including the Customs office or offices where accounting documents will be processed, and a designation of the officials of the contracting firm who will be authorized to sign exemption certificates in connection with Customs documentation relating to that particular contract.

6. The Canadian Commercial Corporation will provide these particulars to the Duties Relief Programs Directorate in Ottawa and request confirmation of remission authority from that directorate. When this request is approved, Duties Relief Programs will notify the Canadian contractor and the Field Contract Administration Officer in this respect. The Duties Relief Programs Directorate will notify the Regional Chief Officers of Customs, the Managers of the Drawbacks, Refunds and Remissions Division (DRR) or Customs Assessment Division (CAD), and the Customs offices involved, of the particulars of the contract.

7. Persons claiming remission of Customs duties and excise taxes will satisfy Customs that the Canadian Commercial Corporation has verified the award of a contract to produce goods under the Defence Production and Development Sharing Agreement and will present, on or together with the accounting document or refund document, a certificate in the following form signed by an authorized official of the importing firm.

Exemption Certificate

I hereby certify that the articles and materials described on the accounting document, refund claim or accompanying documents have been or are to be used solely and exclusively in the development and production of goods or incorporated into goods that are to be delivered to an agency of the Government of the United States of America under a contract awarded in accordance with the Canada-United States Defence Production and Development Sharing Agreement.

United States Government Contract Number	Name of Firm
CCC or Subcontract Number Name of Prime Contractor, if applicable	Authorized Signature

8. Prior to diversion for other purposes of any articles or materials for which a remission has been allowed under this Order, the importer shall report the facts to the Customs office concerned and pay any Customs duties and excise taxes that are ordinarily payable. In instances where a diversion involves goods that were imported on a number of accounting documents, one blanket amending accounting document will be acceptable for this purpose.

9. Customs Drawback Offices will investigate the Canadian contractor's Customs transactions by excising a post-audit function of the contractor's operation. Importers will provide an additional copy of the accounting document or refund claim document marked for the attention of and transmittal to the DRR/CAD Manager in the region encompassing the Customs office of accounting. The DRR/CAD Manager will also be provided with an additional copy of diversion accounting documents and accounting documents covering merchantable scrap developed from any of the imported material.

10. Importers granted remission in accordance with the Order will provide the DRR/CAD Manager in the region concerned with a monthly listing of all such accounting documents showing the name of the Customs office, accounting number and date and the amount of Customs duties remitted.

11. Exemption from sales and excise taxes shall be effected by means of the exemption certificate being placed on all purchase orders. Application for refund of taxes paid on domestic goods used in these projects will be made on refund form N 15 within the statutory time limits. The refund claims will be supported by sales invoices and purchase orders from the Canadian contractor bearing the required exemption certificate signed by the authorized person.

APPENDIX G

1 Sample of U.S. Government Bill of Lading

U.S. GOVERNMENT BILL OF LADING

ORIGINAL

B/L NO.

D-0338693

1. TRANSPORTATION COMPANY TENDERED TO		2. SCAC	3. DATE B/L PREPARED	4. ROUTE ORDER/RELEASE NUMBER
5. DESTINATION (Name, address and ZIP code)		6. SPLC (Dest.)	8. ORIGIN (Name, address and ZIP code)	
		7. SPLC (Orig.)		
9. CONSIGNEE (Name, address and ZIP code of installation)		10. GBLOC (Cons.)	11. SHIPPER (Name, address and ZIP code)	
12. APPROPRIATION CHARGEABLE			13. BILL CHARGES TO (Dept./agency, bureau/office mailing address and ZIP code)	
14. VIA (Route shipment when advantageous to the Government)			AGENCY LOC CODE	
15. MARKS AND ANNOTATIONS (If extra services are ordered, see Administrative Directions No. 2 on reverse)				
15A. DDD TP.				

16. PACKAGES NO.	17. KIND	17. HM	18. DESCRIPTION OF ARTICLES (Use carrier's classification or tariff description if possible; otherwise use a clear nontechnical description)	19. WEIGHT* (Pounds only)	FOR USE OF BILLING CARRIER ONLY		
					Services	Rate	Charges
			CLASSIFICATION ITEM NO.				
					TOTAL CHARGES		

20. TARIFF/SPECIAL RATE AUTHORITY		21. PICKUP SERV. FURNISHED <input type="checkbox"/> YES VEHICLE FULLY LOADED <input type="checkbox"/> YES		SHIPPER'S INITIALS	22. CARRIER WAY/FREIGHT BILL NO. AND DATE	
23. STOP THIS SHIPMENT AT		24. FURNISH INFORMATION ON CAR/TRUCKLOAD/CONTAINER SHIPMENTS				
		INITIALS & NO.	SEAL NUMBERS	LENGTH/CUBE		MARKED CAPACITY
				ORDERED	FURNISHED	ORDERED
						FURNISHED
FOR:		APPLIED BY:				
25. CARRIER'S PICKUP DATE (Year, month, & day)		26a. SIGNATURE OF AGENT		26b. PER	B/L NUMBER	
/ /					D-0338693	

27. MODE	28. ESTIMATE	29. NO. OF CLS/TLS	30. TYPE RATE	31. PSC	32. REASON	Received by the transportation company named above, subject to conditions named on the reverse hereof, the property hereinafter described, in apparent good order and condition (contents and value unknown), to be forwarded to destination by the said company and connecting lines, there to be delivered in like good order and condition to said consignee.
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FOR USE OF ISSUING OFFICE				CERTIFICATE OF CARRIER BILLING—CONSIGNEE MUST NOT PAY ANY CHARGES			
33a. ISSUING OFFICE (Name and complete address)				34a. DELIVERED ON (Year, month & day)		34b. AT (Actual delivery point)	
DCASMA OTTAWA P.O. BOX 3416, STATION "D" OTTAWA, ONTARIO CANADA K1P 6L4				/ /			
33c. ISSUING OFFICER				34c. BY (Name of delivering carrier)			
				34d. DELIVERED THIS CONSIGNMENT COMPLETE & IN APPARENT GOOD ORDER EXCEPT AS MAY BE INDICATED <input type="checkbox"/> SHORTAGE <input type="checkbox"/> DAMAGED			
33d. CONTRACT/PURCHASE ORDER NO. OR OTHER AUTHORITY				33e. DATED		34i. NAME OF BILLING CARRIER	
33f. FOB POINT NAMED IN CONTRACT				34e. <input type="checkbox"/> CARRIER OS&D REPORT ATTACHED <input type="checkbox"/> DELIVERY AT DESTINATION FURNISHED <input type="checkbox"/> ACCESSORIAL SERVICES CERTIFICATION ATTACHED		34g. SIGNATURE OF CARRIER'S AGENT	

APPENDIX G
2 Sample of DD Form 1659

APPLICATION FOR U.S. GOVERNMENT BILL(S) OF LADING/ DOMESTIC ROUTE ORDER/EXPORT TRAFFIC RELEASE <i>(Comply with instructions on reverse)</i>				TYPE OF APPLICATION		Form Approved OMB No. 0704-0081	
				GOVERNMENT BILL(S) OF LADING			
				EXPORT TRAFFIC RELEASE			
1. TO: (Name and Address of Transportation Officer, including Zip Code)		2. AGENCY ID NO.	3. FROM: (Name and Address of Contractor, including Zip Code)			4. CONTRACTOR'S APPLICA- TION NO.	
5. CONSIGNOR				6. ORIGIN			
7. CONSIGNEE				8. DESTINATION			
9. NO. OF SHIP- MENTS	10. TOTAL WEIGHT EACH SHIPMENT	11. TOTAL CUBE EACH SHIPMENT	12. DATE SHIPMENT AVAILABLE		13. REQUIRED DATE AT DESTINATION	14. TP	
15. IF CARLOAD OR TRUCKLOAD, INDICATE TYPE AND SIZE REQUIRED FOR EACH				16. SPECIAL CONDITIONS INFLUENCING ROUTING/TRANSIT DATA/DISABILITY COSTS			
17. RAIL CARRIER			PRIVATE SIDING		C. IF NO PRIVATE SIDING, INDICATE NEAREST POINT OF DELIVERY		
SERVING			YES ND				
A. CONSIGNOR							
B. CONSIGNEE							
18. CONTAINER AND COMMODITY DATA							
CONTRACT ITEM NO. A.	NO. UNITS PER CON- TAINER B.	NO. AND TYPE OF CONTAINER C.	DESCRIPTION OF COMMODITY (NSN No., Freight Classification including UFC/NMFC Item No. Dimensions in inches for all package sizes must be shown for all shipments.) D.			WEIGHT PER PACKAGE (Pounds) E.	CUBE PER PACKAGE (Feet) F.
19. CONTRACT (PII) NUMBER (See instructions)			20. F.O.B. CONTRACT TERMS		21. F.O.B. POINT (City and State)		
22. TYPED/PRINTED NAME AND SIGNATURE OF REQUESTER			23. TELEPHONE NO./EXTENSION		24. DATE		
(TO BE COMPLETED BY TRANSPORTATION OFFICER)							
25. SUGGESTED CARRIER OR ROUTING			26. SUGGESTED TARIFF OR RATE TENDER NO. AND DATE		27. SERVICE TRANSPORTATION FUNDS		
					28. TRANSPORTATION CONTROL NO.		
29. SIGNATURE OF FREIGHT RATE SPECIALIST			30. TELEPHONE NO./EXT.		31. DATE		

APPENDIX G

2 Sample of DD Form 1659 - cont'd.

GENERAL INFORMATION

This form will be used to obtain: (a) Government Bills of Lading under FOB origin contracts, (b) a Domestic Route Order under FOB origin contracts, or (c) an Export Traffic Release regardless of FOB terms, in compliance with DoD regulations and procedures. Prepare separate forms for each contract/purchase order or destination.

To insure that shipments are accomplished in accordance with your contract delivery schedule, application(s) should be submitted in duplicate, at least 10 days in advance of actual shipping date, to the Transportation Office of the contract administering office.

To avoid excess cost to your firm, do not order or load carrier's equipment until routing instructions are received.

NOTE: Export shipments require marking in accordance with MIL-STD-129, Marking for Shipment and Storage. Markings should not be applied until complete and accurate shipment information has been provided to you by the Transportation Office.

INSTRUCTIONS FOR PREPARATION OF DD FORM 1659

Blocks 1, 3, 15, 18, 22, 23 and 24 are self-explanatory.

Block 2: Leave blank. The Transportation Office will complete.

Block 4: Enter serial number assigned by you.

Block 5: Enter the name of the actual shipper (prime contractor or subcontractor), as appropriate.

Block 6: Enter actual location where shipment will be tendered to carrier.

Block 7: Enter name of ultimate consignee (other than port of embarkation) shown in contract.

Block 8: Show city and state or country of the consignee shown in Block 7. Specify POE only when contract terms are FOB/FAS Port.

Blocks 9, 10, 11, 12, 13 and 14: If application covers a single shipment or an extended production period of repetitive type shipments, specify the number of shipments requiring GBLs, total weight and cube for each shipment, and the date(s) shipment(s) will be available. For block 13, enter date(s) only when specific instructions indicate shipment(s) must be delivered on or before

the date(s). For block 14, specify Transportation Priority (TP) or Issue Priority Designator (IPD) for each shipment as shown in contract. If not available, leave blank.

Block 16: Enter any special handling or protective instructions required for hazardous, sensitive or classified material, temperature limitations, fragility, etc. FOR TRANSPORTATION OFFICES: Add transit information or disability costs if appropriate. When there are no disability costs enter "NO DISABILITY COSTS."

Block 17: Show information for consignor only. FOR TRANSPORTATION OFFICES: Complete consignee information when applicable.

Block 19: Enter the complete contract (PII) number shown in Block 1 of SF 26 (Award/Contract), SF 33 (Solicitation, Offer and Award), or DD Form 1155 (Order for Supplies or Services). Specify also the shipping authority when different from contract or delivery order number when added to the basic contract.

Block 20: Indicate f.o.b. terms as found in contract (Origin, Destination, etc.).

Block 21: Identify the city and state where f.o.b. terms apply.

APPENDIX H

1 Department of National Revenue — Memorandum D20-1-1

Revenue Canada
Customs and Excise

Subject

REPORTING OF EXPORTED GOODS REGULATIONS

This Memorandum outlines and explains the policy and procedures relating to the reporting for export of shipments from Canada.

Guidelines and General Information:**Introduction**

1. Some form of export report or declaration has been in use since the formation of the Customs service in Canada, and the requirements pertaining to it were, at one time, strictly enforced. In the past, goods were not allowed to be exported until an export declaration was delivered to Customs at the point of exit and verified against the goods. Over the years, the verification requirements have been relaxed to facilitate the movement of export shipments. Examination of exports is not required generally, but is undertaken for specific purposes.

2. Too much emphasis cannot be placed on the importance of collecting accurate and timely export trade statistics. Export declarations contain information which directly affects the balance of trade figures, an important element in determining national economic policy. Customs historically has been charged with the responsibility of gathering these statistics; the method used is to require the owners, shippers or consignors to submit export declarations to Canada Customs at the point of exit from Canada.

3. In the interest of expediency, but subject to certain conditions, this requirement has been modified to permit direct reporting to Statistics Canada by means of a monthly summary method. Further information may be found in Memorandum D20-1-2, Summary Reporting of Exports.

Definitions

4. In this Memorandum:

“Amended export declaration” means an export declaration filed to correct an error or omission discovered after a prime export declaration has been submitted.

“Confirming export declaration” means an export declaration filed to complete information missing from an interim declaration.

“Interim export declaration” means an export declaration known to have information missing at the time of presentation to Customs. This type of declaration may only be used for marine shipments.

“Perfect export declaration” means a fully completed export declaration.

“Exporter” includes any person acting on behalf of an exporter, shipper or consignor.

“Goods exported” means goods shipped from Canada which are not considered to be “goods in transit” nor “transit cargo.”

“Goods in transit” means goods routed through Canada on a through bill of lading from one place outside of Canada to another place outside of Canada.

“Transit cargo” means goods consigned to a foreign destination, moving through Canadian territory by vessel or aircraft, and not unloaded from the vessel or aircraft for transshipment.

Goods Exported

5. Subject to paragraphs 6 and 12 of this Memorandum, all goods exported from Canada are required to be declared on Export Declaration, form B 13, at the point of exit prior to the exportation of the goods. The exporter is responsible for preparation of the export declaration and for ensuring that it is presented to Customs with the shipment at the point of exit from Canada.

6. The following classes of goods are not required to be individually declared for export on form B 13 provided their exportation is not prohibited, controlled or regulated by any Acts or regulations:

- (a) gifts, personal effects and household effects;
- (b) traveller's baggage and conveyances;

- (c) conveyances in international commercial transportation service;
- (d) commercial goods having a value of less than C\$2 000;
- (e) goods covered by a Canadian or foreign A.T.A. Carnet, or a Temporary Admission Permit form E 29B, which are temporarily imported and are released by Customs without documentation;
- (f) goods which are exported from a sufferance warehouse prior to their release from Customs;
- (g) goods which are "goods in transit";
- (h) goods which are "transit cargo";
- (i) goods (domestic or duty paid) exported by the Department of National Defense to its defence bases abroad, when such goods are for the use of and will remain the property of that Department.
- (j) goods imported on a 1/60th or 1/120th basis;
- (k) ships stores;
- (l) goods reported by means of a summary export declaration;
- (m) commercial goods accompanying the traveller which are documented on form Y 38 (see Memorandum D20-1-4).

7. The classes of goods outlined in paragraphs 6(a) to (d) of this Memorandum are exempt from any requirements to report in writing at time of exportation, provided their exportation is not prohibited, controlled or regulated by any Acts or regulations.

8. Goods temporarily imported into Canada for repair, addition or further processing must be declared for export when the Canadian value added is \$2 000 or more.

9. Form E 15 is to be completed when goods are to be exported under Customs supervision. For further information, refer to Memorandum D6-2-3.

10. Subject of paragraph 18 of this Memorandum, export declarations are required by Customs in duplicate, and no additional copies will be validated. Any continuation sheets or invoices must be attached to both the Customs and Statistics Canada of the export declaration.

11. Subject to paragraph 13 of this Memorandum, a separate export declaration shall be filed for each shipment required to be declared. Interim declarations are only acceptable in the case of marine shipments. Interim declarations are to be confirmed within five (5) working days from the date of export. In an instance when the carrier prepares the interim declaration to facilitate the movement of the goods, he should contact the exporter immediately in order that the perfect declaration may be presented within the time limit.

12. The interim report for marine shipments must show the following information:

- (a) exporter number, name and address of exporter;
- (b) name and address of consignee;
- (c) country/province of origin of goods;
- (d) country of final destination;
- (e) number of packages;
- (f) description of goods; and
- (g) if containerized, container number.

Any documentation which shows the foregoing information will be acceptable to Canada Customs for interim reporting purposes. All certificates, licences, permits or other documentation required by Section 5 of the Regulations must accompany the interim report.

13. An export shipment consisting of several carloads, truckloads, etc., shipped to the Canadian point of exit for export to one destination, under one bill of lading on one vessel, train or airplane may be accounted for on one export declaration.

14. Subject to paragraphs 6 and 12 of this Memorandum, goods exported from a customs bonded warehouse or an excise bonding warehouse shall be declared on an export declaration in addition to any other documentation required. The export declaration shall display the country of origin of the goods in field 17, and the notation "Customs Ex-Warehouse" or "Excise Ex-Warehouse" in field 21.

15. Export declarations covering postal shipments shall be presented to the Postmaster at the mailing point who will forward them to the nearest Customs office. The Postmaster may stamp an extra copy of the declaration for the exporter as proof the goods were delivered for export.

16. Export declarations covering goods shipped from inland points via commercial carriers or via the vendor's own truck should accompany the goods to the point of exit for submission to Customs prior to export or may be delivered by the exporter directly to the exporting carrier. In the case of goods exported via non-audit air carriers or sea carriers, the export declaration shall be delivered to Customs at the place where the goods are laden for direct exportation under a through air waybill or bill of lading, and on the same aircraft or vessel. When goods are exported via audit air carriers, the place of lading is considered to be the point of exit provided that the goods are on a direct movement out of Canada and covered by a through air waybill. Notwithstanding the above, goods loaded for export by an audit air carrier and travelling on a through air waybill may be transferred to a highway vehicle for export. A copy of the through air waybill annotated "Export declaration filed at" (if such an export declaration is required) or a reference to the exporter's authority to report exports by the summary report method must accompany the goods for presentation to Customs at the point of exit from Canada.

Collection and Verification

17. Carriers, upon leaving Canada, will deposit export declarations describing goods laden on board for export. The declarations are to be date-stamped daily with the point of exit "Export" stamp. They need not be numbered immediately upon receipt but this operation should be completed before the end of the day.

18. If a stamped B 13 form is required for goods subject to the *Export and Import Permits Act*, an extra copy of the B 13 form is to be presented. It will be stamped by Customs and returned to the carrier at the time of exportation.

19. After numbering, copies of export declaration including attachments are to be distributed as follows:

- (a) first - Customs files,
- (b) second - held for mailing to Statistics Canada.

20. Customs copies are to be filed in numerical sequence.

21. Statistics Canada's copies are to be held in strict numerical sequence until the end of the last shift of the final day of the month, or until one hundred processed B 13 forms are on hand, whichever occurs first. At this time they are to be forwarded to Statistics Canada in SC2 envelopes. A stock of these envelopes may be obtained by contacting:

International Trade Division
 Statistics Canada
 Ottawa, Ontario
 Canada K1A 0Z9

22. Those offices, designated by International Trade Division of Statistics Canada to forward import and export documents by Priority Post, will use this service on the pick-up dates arranged.

23. Interim export declarations and declarations found to contain errors are to be processed together with the properly completed B 13 forms. The first copy is to be retained in a suspense file and the second copy is to be forwarded to Statistics Canada in accordance with paragraph 21 of this Memorandum.

24. It is not necessary to show the export declaration number against the appropriate line on outward reports. It will be sufficient to show thereon the date of processing of the form B 13 by means of a line dater.

25. In all cases when the export movement of a shipment is cancelled, the exporter or his agent is to notify the Customs office where the form B 13 was taken to account by means of a copy of the cancelled transportation document or the return transportation document. Customs will then cancel the form B 13 and notify other concerned departments or agencies of such cancellation.

26. Attached to this Memorandum is an appendix displaying a specimen B 13 form with instructions for completion.

Goods Exported from Sufferance Warehouses

27. Goods exported from a sufferance warehouse prior to being released from Customs are not required to be declared on an export declaration, but must be documented on a Customs cargo control document as specified in the D3 Memorandum appropriate to the mode of transport. The cargo control document is considered to be the export declaration required by law, and must be presented to Customs at the point of exit prior to the export of the goods. The provisions of the *Export and Import Permits Act* apply to goods exported from sufferance warehouses.

Goods in Transit

28. Goods in transit are those which have been shipped from one country to a consignee in another country or in a different region of the same country, through Canadian territory. In such cases the transportation documents, such as bills of lading, waybills or similar documents, will show the name and address of the shipper, the ultimate consignee and the

country of final destination. The Transshipment Regulations issued under the authority of the *Export and Import Permits Act* specify that the billing documents issued by the transportation company for such shipments must originate outside Canada.

29. Goods in transit through Canada shall be covered by a cargo control document from the point of entry to the point of exit in accordance with Memorandum D3-1-1. The goods are not required to be documented on form B 13, nor should they be reported under the Summary Reporting of Exports Program.

Exportation of Goods Subject to the Requirements of Other Departments or Agencies

30. The requirements of other government departments and agencies are listed in separate memoranda (see D19 Memorandum series). Customs Inspectors should consult the Index to Legislation, Directives and Manuals Applicable to Customs (Customs Index) to locate the appropriate instructions.

Amended Declarations and Confirming B 13 Forms for Interim Export Declarations

31. In cases where, after exportation of goods, errors or omissions are discovered in export declarations by Customs or where interim declarations are submitted and accepted at time of exportation, amended or confirming export declarations must be submitted within five (5) days of the date of the prime form B 13. The amended or confirming declaration is to be prepared as follows:

- (a) the notation "Amended export declaration, fields. . .", with the numbers of the amended fields, is to be shown in a prominent position in the body of the form;
- (b) if the amended fields are fields 17, 21, 22, 23, or 24, the declaration is to show "Declared as . . ." followed by the wording on the prime form B 13, and then "Should be. . ." followed by the corrected data.

Example

To amend form B 13 of January 2, 1980, Fort Erie, Ontario, for description:

- Show in field 21: "Declared as: New Railway rails, carbon steel, not heat treated 7302.10.30. Should be: Reroll worn iron railway rails 7302.10.11."
- For all fields which remain unchanged: show as originally declared, except that fields 30 to 33 are to show the date, signature, etc., applicable to the amended declaration.

32. When the properly completed form B 13 is received, the interim form B 13 or the declaration containing errors or omissions is to be withdrawn from the suspense file and the export declaration number originally assigned is to be notated in field 2 of the amended or confirming export declaration.

Note: If errors to export declarations are discovered by the exporter after exportation of the goods, an amended declaration is to be submitted together with a copy of the prime export declaration. Customs will attempt to retrieve its copy to the prime declaration in order to obtain the original declaration number. If this is not possible, the amended form B 13 together with the exporter's copy of his original declaration are to be forwarded to Statistics Canada unnumbered.

33. The new declaration is to be stamped, the original attached to the prime export declaration and place on file and the duplicate forwarded to Statistics Canada (see paragraphs 19 and 21 of this Memorandum).

34. All amended or confirming export declarations are to be flagged to alert Statistics Canada that these are amendments to previous export declarations or confirmations of interim export declarations.

Penalty Information

35. Customs recognizes that undue delay of export shipments may have a detrimental effect on the national economy, and is not in Canada's national interest. At the same time, the impact on national economic policy of export trade statistics cannot be over emphasized. Exporters of goods from Canada should be aware that they are obliged by law (*Customs Act*, section 95) to file export declarations with Customs before their goods are exported from Canada. Those exporters who fail to honour this obligation will find that this failure may result in the assessment of monetary penalties or detention of their goods or both.

36. As a general principle, goods will not be withheld export clearance for the sole reason that an export declaration is incorrect or is missing. A declaration known to be in error shall be treated as an interim declaration. If a declaration is missing, a copy of the transportation document shall be supplied by the carrier for use as a tracing document by Customs. Exporters will be given notice that unless the missing documents are received within (5) days, penalty action may be taken.

37. Export shipments will be detained in the following circumstances:

- (a) goods subject to export control will be detained:
 - (1) if no export permit or licence is presented,
 - (2) if the quantity for export is greater than the quantity authorized by the permit or licence,

(3) if the permit or licence is not yet effective or has expired,

(4) if the goods are not as described by the permit or licence;

(b) if the provisions of section 146 or the *Customs Act* have been directed against an exporter.


38. Detentions imposed under paragraph 37(a) of this Memorandum may be lifted upon receipt of written release (a telex message is acceptable) from the controlling department or agency. Detentions imposed under paragraph 37(b) of this Memorandum may be lifted upon receipt of proof that any liability incurred has been discharged.

Additional Information

39. For further information, please contact the nearest Canada Customs regional office.

CCS/HS Revision January 1, 1988

APPENDIX H
2 Export Declaration Form B-13

 Revenue Canada Customs and Excise		Revenu Canada Douanes et Accise		EXPORT DECLARATION DÉCLARATION D'EXPORTATION		PROTECTED (WHEN COMPLETED) PROTÉGÉE (UNE FOIS REMPLIE)	
1 Exporter / Exportateur		2 Report No. / Customs Office Stamp N° du rapport / Timbre du bureau de douane		3 Exp. Ref No. / N° ref. de l'exp.		4 Page of de	
5 Consignee / Destinataire		6 Other Address (e.g. buyer/bank) / Autre adresse (par ex. acheteur/banque)					
		7 Origin (country/province) Origine (pays/province)		8 Destination (country/state) Destination (pays/état)			
		12 Terms of Sale - Delivery - Payment / Conditions de vente - livraison - paiement					
9 Pre-carriage by / Transporteur à l'étranger				13 Invoice Date / Date de la facture		14 Date of Sale / Date de la vente	
10 Exporting Carrier / Transporteur Exportateur				15 Exchange Rate / Taux de change		16 Currency of Sale / Devises de la vente	
11 Port of Entry / Bureau d'entrée							
17 If foreign goods in same condition as imported, give country of origin S'il s'agit de marchandises étrangères dans l'état où elles ont été importées indiquer le pays d'origine		18 Marks and Numbers Marques et numéros		19 Number and Kind of Packages, Description of Shipment Nombre et genre de colis, désignation des marchandises		20 Gross Weight and Cubage Poids brut et cubage	
21 Invoice Item Description / Désignation d'articles sur la facture		22 Invoice Unit Quantity Unité de quantité inscrite sur la facture		23 Invoice Unit Price Prix unitaire de la facture		24 Invoice Total Total de la facture	
25 If goods are not sold, state reason for export Si les marchandises ne sont pas vendues, motiver l'exportation		26 Export Permit No. N° du permis d'exp.		34 Packaging Emballage			
27 Estimated freight charges / Frais de transport estimatifs To Point of exit / Jusqu'au point de sortie \$ _____ Or to destination / Ou jusqu'à destination \$ _____		28 Mode of Transport from point of exit / Moyen de transport à partir du lieu de sortie <input type="checkbox"/> Road / Route <input type="checkbox"/> Rail / Chemin de fer <input type="checkbox"/> Water / Eau <input type="checkbox"/> Air <input type="checkbox"/> Other / Autre		29 Containerized / Conteneurisées <input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non		35 Ocean or International Freight / Transp. maritime ou international	
I hereby certify that the information given above and on the continuation sheet(s), if any, is true and complete. Je certifie par les présentes que les renseignements donnés ci-dessus et, sur la ou les feuilles supplémentaires, s'il en est, sont exacts et complets.		30 Give firm name and address if different from exporter box above. Donner le nom et adresse de la firme s'ils sont différents de ceux indiqués dans la case de l'exportateur ci-dessus.		36 Domestic Freight Charges / Frais de transport intérieur		37 Insurance / Assurances	
				38 Misc. Transp. / Transport divers		39 Commission / Commissions	
31 Date _____		33 Status / Statut <input type="checkbox"/> Owner / Propriétaire <input type="checkbox"/> Agent		40 Container / Conteneur		41 Assists / Aide	
32 Signature _____				42 Invoice Total / Total de la facture			

B 13 (1/88)

Instructions for Completion

The sample B 13 form found in the appendix to this Memorandum [D20-1-1] has been jointly developed by Canada and United States Customs. The form incorporates Canada's export requirements and United States' invoice requirements. The shaded fields are for the exclusive use of the United States and the completion of these fields is optional. However, since this form has received the official sanction of United States Customs as a Customs invoice, exporters are encouraged to complete the shaded fields and to forward this document to their United States clients.

The following instructions have been developed to assist exporters in the completion of the Export Declaration. The instructions are numbered to correspond with the numbered fields on the form B 13 and the continuation sheet. No instructions are shown for the shaded fields. United States Customs has advised that these fields are to be completed with the same information that would normally appear on a commercial invoice. Official United States Customs advice regarding the completion of these fields may be obtained from any United States Customs office or by writing to the following address:

Director, Duty Assessment Division
United States Customs Service
1301 Constitution Avenue, N.W.
Washington, D.C. 20229

Field No.**Explanation**

- 1 Exporter number, name and full address of the exporter (i.e. owner, shipper, or consignee).
Note: Examples (1) and (2) are Taxation employer numbers. Examples (3) and (4) are Customs assigned.

Examples

- | | |
|--|--|
| (1) ABC 123456

Auto Body Co. | (2) ABC 123456

Auto Body Co.
1234 Sealdon Street
Vancouver, British Columbia
V6A 7L8 |
| (3) CAEA 98750

Len's Animal Farm | (4) CAEA 98750

Len's Animal Farm
18 First Street
Toronto, Ontario
M4V 2S1 |
| (5) John S. Doe
1345 Gavin Street
Streetsville, Ontario
K1A 9T4 | |

Note: Use format (5) only if the exporter is a casual or infrequent exporter.

Information

The exporter number is a standard means of identifying Canadian businesses and is used in the processing of Customs entries. Customs has adopted for its use the Taxation "Employer Number" file. A Taxation employer number is comprised of 3 letters followed by 6 numbers. If an exporter has more than one employer number, only one number is to be used and used consistently on all exportations.

When exporters do not have a Taxation employer number they may use a Customs assigned exporter number if they have one, or they must make application by letter or Customs form T 124* and forward it to the:

Department of National Revenue
Customs and Excise
Testing and Maintenance
Ottawa, Ontario
K1A 0L5

*Form T 124 is available at Customs offices engaged in the clearance of commercial shipments.

Customs will assign an exporter number which is comprised of 4 letters followed by 5 numbers.

It is not intended that persons who export on a casual or infrequent basis be assigned a number.

In the case of a firm with a number of subsidiaries, the number applicable to the particular exporting subsidiary is to be used.

If an exporter using a Customs assigned exporter number obtains a Taxation employer number at a later date, notification to this effect is to be sent to Testing and Maintenance quoting both numbers. The Customs assigned number will be cancelled, and the Taxation number placed on file.

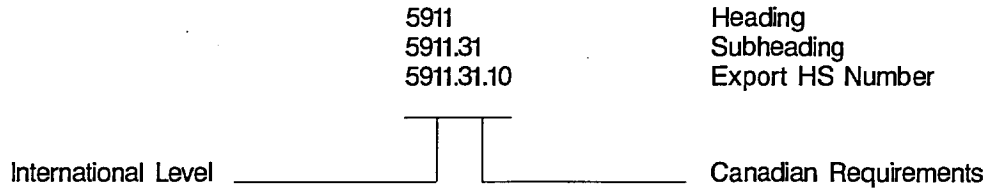
- 2 Customs use only (export declaration number and point of exit stamp).
- 3 Shipper's reference number, order number, etc.
- 4 Show the page number and total number of pages.
- 5 Full name and address of the ultimate consignee and the name and address of the foreign importer (if different).
- 6 United States requirement.
- 7 Show the province of origin of the shipment. This will normally be the province where the goods are grown, produced or manufactured. In cases where a shipment contains items originating from various provinces, indicate the province of origin of the items with the highest value and in brackets indicate (VAR./PROV.) e.g., 10 boxes of nuts and bolts, 3 boxes with a value of \$1000 originating from Ontario and 7 boxes valued at \$400 originating from Alberta, the province of origin of the total shipment will be "Ontario (VAR./PROV.)". Canada should also be indicated as country of origin unless field 17 applies, in which case field 7 should be blank.
- 8 Show the country of ultimate destination of the goods. For goods destined to the United States show the name of the state.
- 9 Show the name of the initial carrier or vessel which will transport the goods to the point of loading by the exporting carrier. When the initial carrier will also carry the goods out of Canada, this field may be left blank e.g., goods exported by highway via the same carrier from the loading through the point of export to the United States.
- 10 Show the name of the carrier or vessel which will transport the goods out of Canada from or through the point of exit.
- 11 United States requirement.
- 12 Show the terms of the transaction e.g., f.o.b., c.i.f., c. and f., etc.
- 13 United States requirement.
- 14 United States requirement.
- 15 United States requirement.
- 16 Show the country of the currency of sale for the amounts in fields 23 and 24.
- 17 If imported goods are exported in the same condition as when imported, show the country of origin. If the goods exported are of Canadian origin or are further processed imported goods, leave this field blank.
- 18 Show the marks and numbers on the packages. For carload, truckload or container load shipments, show the car, trailer, or container number.

Note: The car, trailer or container number may be handwritten or added by typewriter after the preparation of the form B 13, but before presentation to Customs at the point of exit.
- 19 Number and type of packages e.g., 30 cartons, drums etc. and a general description of the goods.
- 20 Show the gross shipping weight and cubage as indicated on the waybill, bill of lading, or similar transportation document.
- 21 Show a full and complete description of the goods in common trade terms. Immediately following the description, show the Export HS Number applied to the commodity. Each commodity bearing a separate classification number must be described on a separate line. Exporters may indicate the Canadian 10 digit Import HS Number instead of the 8 digit Export HS Number.

The Export HS Number consists of eight digits prefixed by the letters HS and is to be shown in the following format:

HS 5911.31.10.

The eight digit Export HS Number is based on the international Harmonized System as follows:



To assist exporters in determining the correct Export HS Number, the Canadian Export Classification manual is available on a cost recovery basis from:

Publication Sales
 Statistics Canada
 Ottawa, Ontario
 K1A 0L6

- 22 Show the quantity for each line in field 21 and indicate the unit for each item as specified by Canadian Export Classification requirements.
Note: When weight is required, show the net weight not including outer coverings. Metric measurements must be used. They are to be shown in International System (SI) units and symbols.
- 23 Invoice unit price per item as given in field 22.
- 24 Show the invoice value per line. This value must be f.o.b. place of lading exclusive of freight, handling, insurance discounts, or similar charges. If the goods are shipped "no charge", show the value for which the goods would have been sold under normal conditions. In all cases, show a total value.
- 25 If the goods are shipped on a "no charge" basis, state the reason.
- 26 Enter the export permit number of goods subject to export control.
- 27 Show the estimated freight charge from the place of lading to the point of exit from Canada. If the estimated freight charges from the place of lading to the point of exit from Canada are not available, show the freight charges to be final destination of the goods.
- 28 Mark an "X" in the appropriate box to indicate the mode of transport. If the box marked "other" is used, specify the mode.
- 29 Indicate with an "X" whether the goods are containerized.
- 30 Complete this field if the form B 13 has been prepared by the exporter's agent or broker.
- 31 Show the date of completion of the B 13 form.
- 32 The person completing the form B 13 is to sign the certificate in this field. Acceptable signatures are outlined in paragraph 6, D17-1-1, Documentation Requirements for Commercial Shipments.
- 33 Indicate with an "X" whether the person signing the certificate is the owner of the goods, or an agent.
- 34 to 42 United States requirements.

Continuation Sheets are to be attached to the applicable declaration in such a manner as to provide stapled sets e.g., 2 sets containing pages 1 to 4, etc.

Commercial invoices may be used in lieu of Continuation Sheets provided they show all of the required information, are attached to each copy of the Export Declaration and fields 17 and 21 to 24 of the Export Declaration contain a recapitulation according to the designation for export commodity classification.

APPENDIX I
Sample of Certificate of Registration (Form 4455)



DEPARTMENT OF THE TREASURY
 UNITED STATES CUSTOMS SERVICE

Form Approved.
 OMB No. 1515-0014

CERTIFICATE OF REGISTRATION

19 CFR 10.8, 10.9, 10.68,
 148.1, 148.8, 148.32, 148.37

(NOTE: Number of copies to be submitted varies with type of transaction.
 Inquire at District Director's office as to number of copies required.)

NO.

VIA (Carrier)	B/L or INSURED NO.	DATE
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NAME, ADDRESS, AND ZIP CODE TO WHICH CERTIFIED FORM IS TO BE MAILED (If Applicable)	ARTICLES EXPORTED FOR:	
	<input type="checkbox"/> ALTERATION* <input type="checkbox"/> REPAIR* <input type="checkbox"/> USE ABROAD <input type="checkbox"/> REPLACEMENT	<input type="checkbox"/> PROCESSING* <input type="checkbox"/> OTHER, (specify) _____ _____
* NOTE: The cost or value of alterations, repairs, or processing abroad is subject to Customs duty.		

LIST ARTICLES EXPORTED		
Number Packages	Kind of Packages	Description

SIGNATURE OF OWNER OR AGENT (Print or Type and Sign)	DATE
--	------

The Above-Described Articles Were:			
EXAMINED		LADEN under my supervision	
DATE	PORT	DATE	PORT
SIGNATURE OF CUSTOMS OFFICER		SIGNATURE OF CUSTOMS OFFICER	

CERTIFICATE ON RETURN

Duty-free entry is claimed for the described articles as having been exported without benefit of drawback and are returned unchanged except as noted: (use reverse if needed)

SIGNATURE OF IMPORTER (Print or Type and Sign)	DATE
--	------

NOTE: Certifying officers shall draw lines through all unused spaces with ink or indelible pencil.

PAPERWORK REDUCTION ACT NOTICE: The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Customs Service laws of the United States. We need the information to ensure that importers/exporters are complying with these laws in claiming duty free entry for exported articles which are then returned into the United States. Your response is mandatory and to your benefit.

APPENDIX J

Regional Canadian Customs Offices

For clarification of any of the guidelines which appear in this publication pertaining to Canada Customs, please contact any of the Regional Offices of Revenue Canada — Customs and Excise listed below:

Atlantic

Customs Office
6169 Quinpool Road
Halifax, Nova Scotia
B3J 3G6
Tel: (902) 426-2086

Quebec

Customs Office
130 Dalhousie Street
Quebec, Quebec
G1K 7P6
Tel: (418) 648-3881

Montreal

Customs Office
400 Youville Square
Montreal, Quebec
H2Y 3N4
Tel: (514) 283-9900

Ottawa

Customs Office
360 Coventry Road
Ottawa, Ontario
K1K 2C6
Tel: (613) 993-0534
Tel: (613) 998-3326 (After Hours)

Toronto

Customs Office
P.O. Box 10, Station "A"
2nd Floor
1 Front Street West
Toronto, Ontario
M5W 1A3
Tel: (416) 973-8022
Tel: (416) 676-3643 (After Hours)

U.S. Contact

For clarification of any of the guidelines which pertain to U.S. Customs please contact:
U.S. Defense Contract Administration Service Management Area (DCASMA)
Ottawa, Canada
Tel: (613) 996-5020.

Hamilton

Customs Office
10 John Street South
Hamilton, Ontario
L8N 3V8
Tel: (416) 572-2818
Tel: (416) 679-6202 (After Hours)

Southwestern Ontario

Customs Office
185 Ouellette Street
Windsor, Ontario
N9A 4H8
Tel: (519) 973-8500
Tel: (519) 253-7271 (After Hours)

Central

Customs Office
Federal Building
269 Main Street
Winnipeg, Manitoba
R3C 1B3
Tel: (204) 983-3064

Alberta

Customs Office
220-4th Avenue Southeast
Ste. 720
Calgary, Alberta
T2P 2M7
Tel: (403) 292-4622

Pacific

Customs Office
1001 West Pender Street
Vancouver, British Columbia
V6E 2M8
Tel: (604) 666-0545

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