

**PRACTICE NOTICE**

**ACCEPTANCE OF NATIONAL CUSTOMS  
RULINGS IN THE FILING OF REQUESTS FOR  
TARIFF RELIEF ON IMPORTED TEXTILE INPUTS**

The Canadian International Trade Tribunal (the Tribunal) currently has procedures that require that, when filing a request for tariff relief on imported textile inputs, a requester submit samples of the textile inputs. Some of these samples are then sent by the Tribunal to the Department of National Revenue (Revenue Canada) for laboratory analysis and tariff classification. The remaining samples are kept by the Tribunal for the record and possible distribution to parties. The Tribunal commences an investigation only after the samples have been analyzed by Revenue Canada and after it is satisfied that a request is properly documented.

After consulting with its stakeholders, the Tribunal has decided to allow a requester to go directly to Revenue Canada in order to apply for a National Customs Ruling (NCR) on the tariff classification of the textile inputs. The application for an NCR must be sent to Revenue Canada's headquarters and addressed to the Director, Nomenclature and Tariff Treatment Policy, Connaught Building, 6th Floor, 555 MacKenzie Avenue, Ottawa, Ontario K1A 0L5. In addition, when applying for an NCR, a requester must: (a) indicate to Revenue Canada that it plans to apply for tariff relief on the textile inputs; and (b) provide Revenue Canada with the quantities of samples and all the product information listed in questions 4 and 5 of the Requester's Questionnaire, which is found in the Tribunal's *Textile Reference Guide - October 1996*. Revenue Canada will retain custody of the samples not used for analysis for up to one year.

Once the NCR has been issued by Revenue Canada, a requester may then file a request for tariff relief with the Tribunal. The Tribunal will then write to Revenue Canada to inform it of the request and ask for: (a) a laboratory analysis of the textile inputs; (b) an opinion on the administrability of the tariff relief requested; and (c) suggested wording should tariff relief be recommended by the Tribunal. Upon receipt of the Tribunal's letter, Revenue Canada will send forthwith to the Tribunal the samples that are covered by the NCR. All remaining information will be submitted by Revenue Canada to the Tribunal within 10 working days.

This new procedure is optional, and a requester that wishes to send samples to the Tribunal, along with its request for tariff relief, may still do so.

The Tribunal's practice of announcing the receipt of a request for tariff relief on its Web site at least 30 days before the commencement of an investigation remains unchanged.

Michel P. Granger  
Secretary

Dated at Ottawa, Ontario  
this 2nd day of December 1997