

MEMORANDUM D11-10-1

Ottawa, November 26, 1984

SUBJECT

INTERPRETATION OF THE CUSTOMS AND EXCISE OFFSHORE APPLICATION ACT

This Memorandum outlines and explains the legislation governing the extension of Customs and Excise jurisdiction to the continental shelf of Canada.

GUIDELINES AND GENERAL INFORMATION

1. The Customs and Excise Offshore Application Act (the Act, Appendix A to this Memorandum) applies the Customs and Excise jurisdiction of Canada between the outer limit of the territorial sea of Canada to the outer edge of the continental margin or to a distance of 200 nautical miles from the inner limits of the territorial sea of Canada, whichever is greater. This area is referred to as the "continental shelf of Canada".
2. The Act applies the laws that relate to Customs and Excise (referred to as the federal Customs laws) as of June 30, 1983, to goods for use as designated goods. Designated goods are specified goods used on the continental shelf of Canada in connection with the exploration, development, production or transportation of the mineral or other non-living natural resources of the shelf.
3. The Act exempts from federal Customs laws designated goods that were on the continental shelf, in storage or in Canada on June 30, 1983, or were on order or under lease prior to January 6, 1983. These goods are exempt duties and taxes when used or consumed on the continental shelf; in the case of goods under lease the exemption is for a limited period of time.
4. The Act deems certain vessels engaged in the coasting trade of Canada to be duty and tax paid.
5. The Act amends section 662 of the Canada Shipping Act, which relates to ships engaged in the coasting trade.
6. The Act repeals section 58 of the former Customs Act (R.S.C., c. C-40) which imposed a duty on the expense of repairs made and equipment added in a foreign country, to vessels engaged in the coasting trade of Canada.
7. The Act amends section 2 of the former Customs Tariff to exclude ships and other goods enumerated in former tariff items 44000-1 to 44009-1 from the meaning of "machinery and apparatus" as used in that Customs Tariff.

ADMINISTRATIVE INTERPRETATION

Interpretations

8. In administering this legislation, the Department will use the following interpretations:

(a) British ship: a vessel owned wholly by a person qualified to be an owner of a British ship, namely, a British subject within the meaning of the British Nationality Act, 1948, as amended from time to time or a body corporate incorporated under the law of a Commonwealth country and having its principal place of business in that country.

(b) Canadian ship: a ship which has been registered in Canada either under the Canada Shipping Act or under the Merchant Shipping Act, if registered prior to the 1st day of August 1936.

(c) Lease: a written contract by which one owning specific goods grants to another the right to possess and use the said goods for a specific period of time and under certain conditions, in exchange for payment or periodic payment of a stipulated price.

Guidelines

9. Effective January 1, 1988, accounting documents in respect of designated goods are to be presented to Customs in accordance with the instructions set out in Memorandum D17-1-10, Coding of Customs Accounting Documents.

10. Movements of duty and tax paid designated goods or conditionally exempted designated goods from Canada to the continental shelf or from place to place within the limits of the continental shelf are to be considered domestic movements. Forms B 13 Export Declaration, K 36A Ships Stores Declaration and Clearance Certificate and K 36B Certificate for Drawback on Consumable Goods Laden on Commercial Aircraft, are not to be validated for designated or deemed goods involved in such movements. Designated goods which have been granted conditional exemption for use on the continental shelf will be subject to Customs and Excise laws when used within the territorial sea of Canada, the internal waters of Canada or a place in Canada.

Submissions Requesting Conditional Exemption or Deemed Status

11. Persons who are of the opinion that they are or will be owners, users or importers of designated goods that are exempt from the application of federal customs laws, or of goods (designated or otherwise) that may be deemed to be duty and tax paid under federal customs laws should forward a submission to that effect to Customs. Such submission should indicate clearly the reason why the goods might be exempt or might be deemed to be duty and tax paid and must include the following information:

- (a) name and address of the applicant;
- (b) outline of corporate structure (Canadian, foreign, subsidiary, etc.);
- (c) indication of where import, sales and/or purchase records are maintained;
- (d) specific provisions of the Act under which the designated goods maybe exempted or under which the goods (designated or otherwise) may be deemed to be duty and tax paid, the reasons why and supporting documentation (e.g., purchase orders, contracts, coasting licence);
- (e) identification of the goods that are considered to be exempted or deemed to be duty and tax paid;
- (f) ownership of the goods;
- (g) value of the goods (separate values are required for each type of goods);
- (h) in the case of leased goods, a copy of the lease;
- (i) in the case of designated goods on order but not yet received, the expected date of their arrival and the date and number of original purchase order;
- (j) in the case of vessels, a copy of the vessel's Certificate of Registry.

12. The submission referred to in paragraph 11 of this Memorandum should be forwarded to one of the following addresses:

Revenue Canada
Customs and Excise
Tariff Programs
Connaught Building
Ottawa, Ontario
K1A 0L5

Revenue Canada
Customs and Excise
P.O. Box 3080
Halifax, Nova Scotia
B3J 3G6
Attention: Manager, Tariff Programs and Appraisal

Revenue Canada
Customs and Excise
Federal Building
269 Main Street
Winnipeg, Manitoba
R3C 1B3
Attention: Manager, Tariff Programs and Appraisal

Presentation of Accounting Documents for Exempted Designated Goods and Goods Deemed to be Duty and Tax Paid

13. Importers/owners wishing to take advantage of the conditional exemption or deeming provisions of the Act for designated goods imported into Canada or removed from a bonded warehouse must present accounting documents in a remission type format. The special authority number 83-8888 (see Appendices B and C to this Memorandum) must be indicated on the accounting document. The following statement should appear on the face of the accounting document:

"The above-mentioned goods are exempt from duties and taxes, or are deemed to be duty and tax paid pursuant to the Customs and Excise Offshore Application Act. Should it be determined that the subject goods are not exempt from duties and taxes, or are not deemed to be duty and tax paid pursuant to the Act, this accounting document will be amended to that effect and the duties and taxes owing will be paid."

Sight Documents

14. When the normal documentation required to obtain release of imported goods is lacking or incomplete, sight documents may be presented in the same manner as indicated in Memorandum D17-1-4, Interim Accounting (Sight Procedure). The declaration contained in paragraph 13 of this Memorandum must also appear on the face of the accounting document.

15. Sight documents are to be perfected on the prescribed form and accompanied by supporting documents in accordance with the guidelines contained in Memorandum D17-1-4.

Perfect or Voluntary Amend (Forms T 151 and B 2)

16. In perfecting an accounting document, an importer should use form T 151 for goods released on and before December 31, 1987, and follow the procedure set out in former Memorandum D17-1-15, T 151 Perfect or Voluntary Amend. For goods released on and after January 1, 1988 form B 2 Canada Customs - Adjustment Request should be used and the procedure set out in Memorandum D17-2-1, Coding of Adjustment Request Forms should be followed.

B 2R and B 2 Refund Claims

17. Where duties and taxes have been paid on designated goods that maybe exempted or on goods that may be deemed to be duty and tax paid, the claim for refund must be on form B 2R and must be completed in accordance with Memorandum D6-2-1, Refund of Duties and Taxes; Canada Customs Claim for Refund Form B 2R for goods released on and before December 31, 1987. For goods released on and after January 1, 1988, the form B 2, Canada Customs Adjustment Request and Memorandum D17-2-1, Coding of Adjustment Request Forms is used.

18. The claim is to be accompanied by documentation which will clearly indicate that the imported goods were used in accordance with the provisions of the Act. Such documentation may include copies of contracts, purchase orders, sales invoices, etc. The claimant should also indicate the location where the goods will be used.

19. The following statement should appear on the refund claim:

"The goods are exempt from duties and taxes (or are deemed to be duty and tax paid, as the case may be) under section _____ of the Customs and Excise Offshore Application Act. A copy of the relevant information (e.g., purchase order) is attached."

The special authorization number 83-8888 must appear on the refund claim (see Appendix C to this Memorandum).

20. The importer shall present or mail the complete refund claim and all relevant attachments to the Customs office concerned. The claim will be reviewed by the Tariff Programs and Appraisal Division.

Diversion of Exempted Goods

21. Records relating to the importation of designated goods will be audited by Customs Officers. Where designated goods are sold, the vendor and purchaser are jointly liable for the duties payable on them. Where designated goods are diverted to another use, the person who diverted them is liable for the duties payable on them.

Criminal Offence

22. A person who fails to comply with a request from the Deputy Minister to provide information relating to whether goods may be exempted from duties and taxes or may be deemed to be duty and tax paid may be charged with an offence punishable on summary conviction.

Additional Information

23. Further information may be obtained by contacting the Manager of Tariff Programs and Appraisal/Customs Assessment Division at any regional Customs office.

APPENDIX A

CUSTOMS AND EXCISE OFFSHORE APPLICATION ACT

SHORT TITLE

1. Short Title — This Act may be cited as the Customs and Excise Offshore Application Act.

INTERPRETATION

2.(1) Definitions — In this Act, "British ship" has the same meaning as in the Canada Shipping Act;

"Canadian lessee" means a lessee that is an individual, a corporation or a group referred to in the definition "Canadian-owned" and that carries on business in Canada;

"Canadian-owned" means wholly owned by any of the following individuals, corporations or groups carrying on business in Canada:

- (a) an individual who is a resident of Canada within the meaning of section 250 of the Income Tax Act,
- (b) a corporation incorporated in Canada under federal or provincial law, or
- (c) a group comprised of individuals or corporations or both at least one of the members of which is a person referred to in paragraph (a) or (b);

"Canadian ship" has the same meaning as in the Canada Shipping Act;

"continental shelf of Canada" means the seabed and subsoil of those submarine areas that extend beyond the territorial sea of Canada throughout the natural prolongation of the land territory of Canada to the outer edge of the continental margin or to a distance of two hundred nautical miles from the inner limits of the territorial sea of Canada, whichever is the greater, or that extend to such other limits as are prescribed pursuant to subsection (3);

"designated goods" means

(a) artificial islands, ships, vessels, installations, structures or apparatus, including drilling rigs, drilling ships, production platforms, storage vessels, storage tanks, docks, caissons and pipelines, permanently or temporarily attached to or resting on the continental shelf of Canada for the exploration, development, production or transportation of the mineral or other non-living natural resources thereof,

(b) ships, vessels, equipment, apparatus, structures or conveyances used for the construction, erection or servicing of any artificial island, ship, vessel, installation, structure or apparatus referred to in paragraph (a) or for the transportation of goods between any such thing and a point in Canada or between any such things, and

(c) goods for use or consumption on any artificial island, ship, vessel, installation, structure, apparatus, equipment or conveyance referred to in paragraph (a) or (b);

"federal customs laws" includes

(a) Acts of Parliament,

(b) regulations within the meaning of the Statutory Instruments Act, and

(c) rules of law applicable in connection with those Acts or regulations, that relate to customs or excise, whether those Acts, regulations or rules come into force before or after the coming into force of this Act and, for greater certainty but without restricting the generality of the foregoing, includes the following Acts, namely, the Anti-dumping Act, Customs Act, Customs Tariff, Excise Act, Excise Tax Act, Export and Import Permits Act and Importation of Intoxicating Liquors Act;

"internal waters of Canada" has the same meaning as in the Customs Act;

"lease" includes charter;

"renewal", in respect of a lease, includes the extension of the lease and the exercise of any option to continue the lease;

"territorial sea of Canada" means the territorial sea of Canada as determined in accordance with the Territorial Sea and Fishing Zones Act;

"warehouse" has the same meaning as in the Customs Act.

(2) Presumption — Designated goods shall be deemed to be Canadian-owned if they are held under a lease by any individual, corporation or group referred to in the definition "Canadian-owned" in subsection (1) that wholly owned the goods immediately before the lessor owned them.

(3) Regulations — The Governor in Council may make regulations prescribing seaward limits of the continental shelf of Canada or any portion thereof for the purpose of the definition "continental shelf of Canada" in subsection (1).

CUSTOMS JURISDICTION

3. (1) Application of federal customs laws to designated goods — Subject to sections 5 to 8, federal customs laws apply in respect of goods on their arrival within the limits of the continental shelf of Canada for use as designated goods as if those goods were for use or consumption in Canada, and for those purposes references in federal customs laws to importation of goods into Canada shall be deemed to include bringing goods within the limits of the continental shelf of Canada for use as designated goods.

(2) Relocation of goods for use as designated goods — Goods in respect of which all duties and taxes are paid under federal customs laws and that are moved directly from one place to another within the limits of the continental shelf of Canada or from a place in Canada to a place within the limits of the continental shelf of Canada, for use as designated goods, shall be treated under federal customs laws as if they are moved from one place to another in Canada.

(3) Relocation of designated goods — Designated goods in respect of which all duties and taxes are paid under federal customs laws and that are moved directly from a place within the limits of the continental shelf of Canada to a place in Canada shall be treated under federal customs laws as if they are moved from one place to another in Canada.

INFORMATION AND DOCUMENTATION

4. (1) Information and documentation — The Deputy Minister of National Revenue may require from any person, within such reasonable time as the Deputy Minister stipulates, the production of any book, record, writing or other document or any information that he deems necessary for ascertaining whether any of sections 5 to 10 apply in any particular case.

(2) Offence — Every person who fails to comply with a requirement of the Deputy Minister of National Revenue under subsection (1) is guilty of an offence punishable on summary conviction.

ACQUIRED RIGHTS

Goods For Use on Site

5. (1) Goods for use on site — Subject to this section and section 8, section 3 does not apply in respect of goods for use as designated goods that, on the coming into force of this Act,

(a) are within the limits of the continental shelf of Canada,

(b) are ships stores or are in warehouse or storage in Canada, or

(c) are imported for temporary use in Canada, when the goods are used or consumed within the limits of the continental shelf of Canada.

(2) Leased goods — Subject to section 8, section 3 does not apply in respect of goods for use as designated goods that are under lease pursuant to a written contract, that are not Canadian-owned on the coming into force of this Act and that, on such coming into force,

(a) are within the limits of the continental shelf of Canada,

(b) are ships stores or are in warehouse or storage in Canada, or

(c) are imported for temporary use in Canada,

throughout the term of the lease to the first Canadian lessee or any renewal thereof or, where the lease has no fixed term, for a period of twelve months after the coming into force of this Act, if the lease or any renewal thereof was entered into prior to January 6, 1983 and the goods are used or consumed within the limits of the continental shelf of Canada.

(3) Idem — Subject to section 8, section 3 does not apply in respect of goods for use as designated goods that are under lease pursuant to a written contract, that are not Canadian-owned on the coming into force of this Act and that, on such coming into force,

(a) are within the limits of the continental shelf of Canada,

(b) are ships stores or are in warehouse or storage in Canada, or

(c) are imported for temporary use in Canada.

throughout the term of the lease to the first Canadian lessee or any renewal thereof or throughout the period commencing on the coming into force of this Act and ending on July 6, 1984, whichever period is the shorter, if the lease or any renewal thereof was entered into on or after January 6, 1983 but prior to the coming into force of this Act and the goods are used or consumed within the limits of the continental shelf of Canada.

(4) Where exemption period expires — On the expiration of the exemption period provided by subsection (2) or (3), section 3 applies in respect of the goods referred to in that subsection as if those goods were arriving within the limits of the continental shelf of Canada for use as designated goods.

Goods Under Prior Order

6. (1) Goods under prior order — Subject to this section and section 8, section 3 does not apply in respect of goods for use as designated goods that are brought within the limits of the continental shelf of Canada after the coming into force of this Act pursuant to a written contract entered into prior to January 6, 1983, when the goods are used or consumed within the limits of the continental shelf of Canada.

(2) Leased goods — Subject to section 8, section 3 does not apply in respect of goods for use as designated goods that

(a) are under lease pursuant to a written contract entered into prior to January 6, 1983,

(b) are not Canadian-owned, and

(c) are brought within the limits of the continental shelf of Canada after the coming into force of this Act,

throughout the term of the lease to the first Canadian lessee or any renewal thereof, excluding renewals entered into on or after January 6, 1983, or, where the lease has no fixed term, for a period of twelve months after the day the goods are brought within the limits of the continental shelf of Canada, if the goods are used or consumed within the limits of the continental shelf of Canada.

(3) Application of section — Subsections (1) and (2) do not apply in respect of goods for use as designated goods that are brought within the limits of the continental shelf of Canada, or that are under lease, pursuant to a written contract entered into prior to January 6, 1983 unless the goods are brought within the limits of the continental shelf of Canada within twelve months after the date that the persons acquiring the goods pursuant to the contract take possession of the goods.

(4) *Idem* — Subsection (1) applies to any successor in title to any goods for use as designated goods that are referred to in that subsection when the goods are used or consumed within the limits of the continental shelf of Canada.

(5) Where exemption period expires — On the expiration of the exemption period provided by subsection (2), section 3 applies in respect of the goods referred to in that subsection as if those goods were arriving within the limits of the continental shelf of Canada for use as designated goods.

Special Rules

7. Five year successive operation — Where, after the coming into force of this Act, goods referred to in section 5 or 6, other than goods under lease that are not Canadian-owned, are used exclusively for a period of five successive years after the coming into force of this Act

(a) within the limits of the continental shelf of Canada,

(b) in the territorial sea of Canada, or

(c) in the internal waters of Canada,

those goods shall, after that five year period, be deemed to be duty and tax paid goods under federal customs laws.

8. Goods removed and returned — Where goods referred to in section 5 or 6 are removed from Canada or from a place within the limits of the continental shelf of Canada to a place outside Canada and the continental shelf of Canada, section 3 applies in respect of the goods if

(a) they are returned to a place within the limits of the continental shelf of Canada having been advanced in value or having been improved in condition by any means or combined with any other goods outside Canada and the continental shelf of Canada;
or

(b) they are returned to a place within the limits of the continental shelf of Canada after five years following the day of their removal.

Ships

9. (1) Canadian ships in coasting trade — Canadian ships, the product of a country entitled to the benefits of the British Preferential Tariff or the product of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, the Republic of Ireland or Hong Kong, that, on the coming into force of this Act, are

engaged in the coasting trade of Canada pursuant to Part XV of the Canada Shipping Act shall be deemed to be duty and tax paid ships under federal customs laws.

(2) British ships in coasting trade — British ships, other than Canadian ships, the product of a country entitled to the benefits of the British Preferential Tariff or the product of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, the Republic of Ireland or Hong Kong, that, on the coming into force of this Act, are under lease and are engaged in the coasting trade of Canada pursuant to Part XV of the Canada Shipping Act shall be deemed to be duty and tax paid ships under federal customs laws

(a) throughout the term of the lease to the first Canadian lessee or any renewal thereof if the lease or renewal was entered into prior to January 6, 1983; or

(b) throughout the term of the lease to the first Canadian lessee or any renewal thereof or throughout the period commencing on the coming into force of this Act and ending on July 6, 1984, whichever period is the shorter, if the lease or renewal was entered into on or after January 6, 1983 but prior to the coming into force of this Act.

10. (1) Canadian ships under prior order — Canadian ships, the product of a country entitled to the benefits of the British Preferential Tariff or the product of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, the Republic of Ireland or Hong Kong, ordered pursuant to a written contract entered into prior to January 6, 1983 for the purpose of engaging in the coasting trade of Canada pursuant to Part XV of the Canada Shipping Act, shall be deemed to be duty and tax paid ships under federal customs laws.

(2) British ships under prior lease — British ships, other than Canadian ships, the product of a country entitled to the benefits of the British Preferential Tariff or the product of the United Kingdom of Great Britain and Northern Ireland, the Channel Islands, the Isle of Man, the Republic of Ireland or Hong Kong, under lease pursuant to a written contract entered into prior to January 6, 1983 for the purpose of engaging in the coasting trade of Canada pursuant to Part XV of the Canada Shipping Act, shall be deemed to be duty and tax paid ships under federal customs laws throughout the term of the lease to the first Canadian lessee or any renewal thereof, excluding renewals entered into on or after January 6, 1983.

(3) Application — Subsections (1) and (2) do not apply in respect of a ship ordered or under lease pursuant to a written contract entered into prior to January 6, 1983 unless the ship has been released under the Customs Act within twelve months after the date that the persons acquiring the ship pursuant to the contract take possession of the ship.

CONSEQUENTIAL AND RELATED AMENDMENTS

Canada Shipping Act

11. Section 662 of the Canada Shipping Act is repealed and the following substituted therefor:

"662. Duty to be paid — The Minister of National Revenue shall, on application therefor, issue a licence to engage in the coasting trade of Canada to any foreign-built British ship referred to in subsection 661(1), but no such ship shall engage in the coasting trade of Canada unless the duties applicable under the Customs Tariff have been paid".

Customs Act

12. Section 58 of the Customs Act is repealed.

Customs Tariff

13.(1) Section 2 of the French version of the Customs Tariff is amended by adding thereto, immediately after subsection (3) thereof, the following subsection:

"(4) Sens de "machinery" — Dans la version anglaise de la présente loi, "machinery" s'entend au sens de "machines"."

(2) Section 2 of the said Act is further amended by adding thereto, immediately after subsection (4) thereof, the following subsection:

"(4.1) "Machinery" and "apparatus" — The words "machinery" and "apparatus", wherever they appear in this Act, shall not be read or construed as applying to any of the goods described in tariff items 44000-1 to 44009-1 in Schedule A."

(3) Subsection 2(4) of the French version of the said Act, as enacted by subsection 1(2) of chapter 67 of the Statutes of Canada, 1980-81-82-83, is renumbered as subsection 2(5).

14. Schedule A to the said Act is amended by striking out tariff items 43935-1 to 44028-1 inclusive and the enumerations of goods and the rates of duty set opposite each of those items and by inserting in Schedule A to the said Act the items, enumerations of goods and rates of duty specified in the schedule to this Act.

COMING INTO FORCE

15. Coming into force — This Act shall be deemed to have come into force on June 30, 1983, and to have applied in respect of all goods mentioned therein, whether imported or taken out of warehouse for consumption on or after that day, whether within the limits of the continental shelf of Canada on that day or whether brought to the continental shelf of Canada on or after that day, and to have applied in respect of goods previously imported for which no entry for consumption was made before that day.

SCHEDULE

(section 14)

Tariff Item	British Prefer- ential Tariff	Most- Favoured Nation Tariff	General Tariff	General Prefer- ential Tariff
Ships, vessels, dredges, scows, yachts, boats and other water borne craft and floating, submersible or semi-submersible structures such as docks, caissons, pontoons, coffer-dams, production platforms, drilling ships, drilling barges, drilling rigs, jack-up drilling platforms and other drilling platforms; combinations of all of the foregoing; all of the foregoing whether or not self-propelled, assembled or complete:				
44000-1 Other than the following	25 p.c.	25 p.c.	25 p.c.	25 p.c.
44001-1 Drilling ships, drilling barges, drilling rigs, jack-up drilling platforms and other drilling platforms; combinations thereof	20 p.c.	20 p.c.	20 p.c.	20 p.c.
44002-1 Ships and other vessels, for use in the commercial fishing industry, exceeding 30.5 metres registered length	Free	Free	25 p.c.	Free

44003-1	Boats, open, including sail boats, skiffs and canoes; yachts and pleasure boats, not exceeding 9.2 metres in length overall	15 p.c.	16.3 p.c.	25 p.c.	10.5 p.c.
	on or after January 1, 1984	15 p.c.	15.9 p.c.	25 p.c.	10.5 p.c.
	on or after January 1, 1985	15 p.c.	15.6 p.c.	25 p.c.	10 p.c.
	on or after January 1, 1986	15 p.c.	15.3 p.c.	25 p.c.	10 p.c.
	on or after January 1, 1987	15 p.c.	15 p.c.	25 p.c.	10 p.c.
44005-1	Yachts and pleasure boats, exceeding 9.2 metres in length overall	15 p.c.	20 p.c.	25 p.c.	13 p.c.
	on or after January 1, 1984	15 p.c.	18.8 p.c.	25 p.c.	12.5 p.c.
	on or after January 1, 1985	15 p.c.	17.5 p.c.	25 p.c.	11.5 p.c.
	on or after January 1, 1986	15 p.c.	16.3 p.c.	25 p.c.	10.5 p.c.
	on or after January 1, 1987	15 p.c.	15 p.c.	25 p.c.	10 p.c.
44006-1	Life boats specially imported by societies to encourage the saving of human life	Free	Free	Free	Free
44009-1	Racing shells, when imported by amateur rowing clubs for use exclusively by such clubs	Free	Free	25 p.c.	Free

The Governor in Council, on the recommendation of the Minister of Finance, may make regulations reducing or removing any customs duties imposed under this Act on goods imported under tariff items 44000-1 to 44009-1 inclusive in such circumstances and under such terms and conditions as are prescribed in the regulations.

44010-1	Life saving apparatus specially imported by societies to encourage the saving of human life	Free	Free	Free	Free
44011-1	Oars for racing shells, when imported by amateur rowing clubs for use exclusively by such clubs	Free	Free	25 p.c.	Free

Anchors for the goods enumerated in tariff items 44000-1 to 44009-1 inclusive:

44012-1	Weighing less than 18 kg	12.1 p.c.	12.1 p.c.	25 p.c.	8 p.c.
	on and after January 1, 1984	11.4 p.c.	11.4 p.c.	25 p.c.	7.5 p.c.
	on and after January 1, 1985	10.7 p.c.	10.7 p.c.	25 p.c.	7 p.c.
	on and after January 1, 1986	9.9 p.c.	9.9 p.c.	25 p.c.	6.5 p.c.
	on and after January 1, 1987	9.2 p.c.	9.2 p.c.	25 p.c.	6 p.c.
44013-1	Weighing 18 kg or over	Free	Free	Free	Free
44019-1	Iron or steel masts, or parts thereof; iron or steel angles, beams, knees, plates and sheets; cable chain; all the foregoing for the goods enumerated in tariff items 44000-1 to 44009-1 inclusive, under regulations prescribed by the Minister	Free	Free	Free	Free
44022-1	Manufactures of iron, brass or other metal, of a class or kind not made in Canada, for use exclusively in the construction or equipment of the goods enumerated in tariff items 44000-1 to 44009-1 inclusive, under regulations prescribed by the Minister	Free	Free	Free	Free
44025-1	Diesel and semi-diesel engines, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in the construction or equipment of the goods enumerated in tariff items 44000-1 to 44009-1 inclusive	Free	Free	Free	Free
44028-1	Chronometers and compasses, and parts thereof, including cards thereof, of a class or kind not made in Canada, for aircraft or for the goods enumerated in tariff items 44000-1 to 44009-1 inclusive	Free	Free	Free	Free

APPENDIX B

CANADA CUSTOMS CODING FORM
[Form B3 not reproduced here]

APPENDIX C

CANADA CUSTOMS — ADJUSTMENT REQUEST
[Form B2 not reproduced here]

APPENDIX D

B 2R CLAIM FOR REFUND
[Form B 2R not reproduced here]

REFERENCES

EFFECTIVE DATE —

October 1, 1984

ISSUING OFFICE —

Tariff Programs

LEGISLATIVE REFERENCES —

Customs and Excise Offshore Application Act
Canada Shipping Act, section 662
Customs Tariff, section 2

HEADQUARTERS FILE —

4514-1

SUPERSEDED MEMORANDA "D" —

D10-8-47

OTHER REFERENCES —

D3-5-1, D10-8-47

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.