



December 29, 2002

Tariff Notice - TN-03

The Government of Canada's Least Developed Country (LDC) Initiative will be officially implemented January 1, 2003. Upon implementation, the Least Developed Country Tariff (LDCT) on all qualifying goods will be reduced to the rate of zero.

Further to Tariff Notice TN-02, the LDCT treatment will be effective January 1, 2003. However, the Customs Commercial System (CCS) will be updated to reflect the tariff rate changes on **January 2, 2003**. As a result, to receive the reduced LDC rates for goods released **January 1, 2003**, importers must present a Form B2, *Canada Customs – Adjustment Request*. Importers are advised to quote the related Customs Notice N-488, *Proposed Regulatory Amendments Related to Improving Access for Products of the Least Developed Countries (LDCs) to the Canadian Market*, in their adjustment request, and ensure the date of release is **January 2, 2003**, or later, to correspond to the changes to the CCS. The Customs Notice can be found at www.ccra.gc.ca/E/pub/cm/cn488/README.html

The policies and procedures for claiming a refund of customs duties can be found in Canada Customs Directive Memorandum D6-2-2, *Refund of Duties*.

Further information regarding the LDC initiative can be found at www.ccra.gc.ca/whatsnew/menu-e.html. Inquiries should be directed to the Director, Client Services, at any regional customs office.