

Memorandum D11-11-1
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Ottawa, October 19, 1998

In Brief

SUBJECT

NATIONAL CUSTOMS RULINGS (NCR)

The attached Memorandum, *National Customs Rulings (NCR)*, has been amended to reflect changes due to Tariff Simplification legislation. New sections regarding the Textile Reference and informal reviews of NCRs have been added.

Ottawa, October 19, 1998

SUBJECT

NATIONAL CUSTOMS RULINGS (NCR)

This Memorandum outlines the Department's program for nationally consistent rulings announced by the Minister of National Revenue on September 16, 1992.

GUIDELINES AND GENERAL INFORMATION

DEFINITION

1. A National Customs Ruling (NCR) is a written statement by the Department to an importer or his agent outlining how it will apply provisions of existing customs legislation to an importation of a specific commodity. NCRs are issued for tariff classification, value for duty, origin, and marking. Information and instructions about origin advance rulings for non-preferential purposes are outlined in Appendix C. Requests concerning the application of the provisions of the North American Free Trade Agreement (NAFTA), Canada-Israel Free Trade Agreement (CIFTA), or Canada-Chile Free Trade Agreement (CCFTA) to specific goods should be made through the Advance Rulings Program, not the National Customs Rulings Program (see Memorandum D11-4-16, *Advance Rulings*).

GENERAL

2. NCRs are provided as an administrative service for the convenience and guidance of importers. Although there is no legal provision for this service, the Department will respond to all requests for NCRs unless the exclusions listed in paragraphs 33 and 34 apply. To ensure receipt of the benefits of an NCR at the time of importation, importers should indicate that they are in possession of a valid NCR by either attaching a copy to Form B3, *Canada Customs Coding Form*, or by quoting the NCR number (Technical Reference System number) in the "Description" field of Form B3, or in the "input ruling reference number" field (KI60) for CADEX participants.
3. NCRs are based on complete and accurate information. It is the obligation of the importer to provide all relevant information. If the information provided is insufficient, the Department will not issue an NCR. The Department will not be bound by any misapplication of the NCR by the importer. Misinformation renders an NCR void.
4. There is no legislated review process for NCRs under the *Customs Act*, as the rulings are an administrative service only. Importers who disagree with an NCR may request an informal review of the NCR as outlined in paragraphs 27 to 29. To contest an NCR under the *Customs Act*, goods must first be imported. Re-determinations and appeals are addressed in paragraphs 30 to 32.
5. All requests and especially any proprietary information contained therein will remain confidential unless the Department is authorized by the importer to reveal or discuss this information with third parties. The policy content of any NCR which sets a precedent may be published by the Department or incorporated into the departmental Memorandum series for the guidance of importers of similar products.

6. Any reference to an importer in this Memorandum also applies to a non-resident importer.

APPLICATION OF A RULING

7. NCRs are given at the request of any importer or agent acting on behalf of an importer. Rulings should not be requested for hypothetical situations or for importations under appeal.

8. NCRs, other than origin advance rulings for non-preferential purposes, as outlined in Appendix C, are not issued to exporters and producers, although departmental advice may be given.

9. An NCR is binding on both the Department and the importer as long as all conditions specified in the original request have not changed, subject to any stated qualifications by Revenue Canada, or until the NCR is modified or revoked. It is the responsibility of the importer to advise the Department of any changes to the particulars with respect to an NCR.

10. NCRs are effective from the date of issue until the recipients are notified in writing that the NCRs have been modified or revoked unless there has been a change in the legislation, policy, etc., as set out in paragraphs 23 to 32. Some NCRs, due to the nature of the request, may be qualified with a time limit. If so, this will be stated in the NCR letter.

11. Importers are expected to apply NCRs to all relevant importations following the date of the ruling. If this is not followed, retroactive reassessment will be considered for these goods.

Acquiring an NCR for Goods on the Import Control List

12. The World Trade Organization (WTO) Agreement requires changes to previous quantitative restrictions on imports of certain agricultural goods and textile and clothing products. Agricultural goods are subject to tariff rate quotas (TRQs) but, over the next seven years, quotas will be gradually phased out on textiles and apparel.

13. The *World Trade Organization Agreement Implementation Act* creates linkages between the *Customs Tariff* and the Import Control List (ICL). For example, the Department of Foreign Affairs and International Trade (FAIT) issues permits for goods described on the ICL. The descriptions of TRQ products on the ICL and the interpretation of these product descriptions are linked directly to specified agricultural tariff items in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*. Therefore, the *Customs Tariff* shall be used to interpret the ICL and will have a direct influence on goods subject to permits. As a result, importers are encouraged to obtain an NCR on the tariff classification of goods on the ICL. This would facilitate the acquisition of permits from FAIT and the importation of the “first-come, first-served” TRQ agricultural items into Canada. Rulings on textiles and apparel would also assist importers to determine the status of goods.

14. Since quota status/quota counts relative to particular customs transactions of agricultural products are not known at the time of the NCR on tariff classification, both the “within access” and “over access” tariff items will be referred to in the ruling.

Acquiring an NCR for the Textile Reference

15. On July 14, 1994, the Canadian International Trade Tribunal (the Tribunal) received terms of reference from the Minister of Finance to investigate requests from domestic producers for tariff relief on imported textile inputs for production and to make recommendations in respect of those requests. The Tribunal will commence an investigation only after the samples (textile inputs) have been analyzed and classified by Revenue Canada.

16. Persons requesting textile tariff relief may obtain an NCR on the tariff classification for their textile inputs in advance of filing their request to the Tribunal. The application for this type of NCR must be submitted to Headquarters and should be forwarded to:

Director
Nomenclature and Tariff Treatment Policy Division
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

17. In addition to the information required for an NCR, requesters must:

- (a) indicate that they plan to request textile tariff relief from the Tribunal for the subject fabrics;
- (b) provide all the product information that is currently requested in question 5 of the Requester's Questionnaire in the Textile Reference Guide (refer to Appendix B); and
- (c) provide and submit the same quantity of samples as currently required by the Textile Reference Guide. The samples will be retained until such time as a valid request has been submitted to the Tribunal up to a maximum period of one year.

CUSTOMS-INITIATED RULINGS

18. The Department may issue NCRs to ensure consistency in the application of legislation and programs it administers. These NCRs may be issued to include the findings of a general policy review, verification activity, or as a result of a request by industry.

19. The Department may originate an NCR applicable to goods under appeal, if the parties agree that the NCR would resolve the issue and the appeal is withdrawn.

CONTINUED VALIDITY OF PREVIOUS DECISIONS AND ADVICE

20. Departmental instruction or advice will be provided in non-commercial situations or in other circumstances where the Department deems it unreasonable to request the amount of information normally associated with NCRs, as with, for example, non-commercial "one-time only" importations.

21. Decisions made by departmental officers on or after January 1, 1998, as a result of re-determinations, further re-determinations, or appeals, i.e., decisions made under sections 59, 60, or 61 of the *Customs Act*, which directly address an issue and which were not specifically limited or restricted by such words as "in this instance only" or similar qualifications, will also be honoured for purposes of subsequent transactions. (The same applies to decisions rendered by departmental officers up to and including December 31, 1997, as a result of re-determinations, re-appraisals, or appeals, i.e., decisions made under sections 60, 61, 63, or 64 of the *Customs Act*, as amended, prior to Bill C-11.)

22. In instances where conflicting decisions or advice on the same product are reported to the Department, officers will immediately undertake a review of the issue and will, upon conclusion of that review, issue a National Customs Ruling to resolve the matter. An effective date for this ruling will be established and the ruling will be valid from that date forward. If conflicting decisions or advice are reported by way of an appeal under the *Customs Act*, the decision made under the *Customs Act* will be the applicable one.

MODIFICATION AND REVOCATION

General

23. At any time, the Department may initiate a review of an NCR to establish its continued validity. Where the Department believes it is necessary to modify or revoke an NCR, the importer will be advised of the review and given an opportunity to present additional information.

24. Where it is determined that an NCR must be modified or revoked, an effective date of the replacement NCR will be established and the importer notified. In the event of conflicting unrevoked NCRs, the one bearing the earliest date takes precedence and the issue will be resolved according to paragraphs 23 and 24.

Legislative Amendments

25. Where the legislation upon which an NCR was based is amended, the NCR ceases to be valid from the effective date of the amendment.

Fraud/Misrepresentation

26. Where there is intent to defraud or mislead, or where the facts are materially different from the information on which the NCR was issued, the Department will consider reassessment or other appropriate action as provided for under the *Customs Act*.

Informal Review

27. An importer, or an agent representing an importer, may request that the Department review the NCR, for goods that are not under a legislated dispute resolution process. The following information, as appropriate, should be provided:

- (a) the number of the NCR in dispute (a copy of the NCR is acceptable); and
- (b) the reason(s) why there is disagreement, including:
 - (1) corrections to factual information about the goods (i.e., description, composition), including proof or substantiation;
 - (2) further classification arguments to support the classification requested;
 - (3) arguments to dispute the rationale provided by the Department in the NCR;
 - (4) other similar or relevant rulings; and
 - (5) a statement that the goods are not the subject of a review or verification under the *Customs Act*.

28. It is important to note that time limits under the *Customs Act* are neither protected nor suspended during an informal review of an NCR for goods which have been imported. In the event of a successful review for the importer, refund requests may be submitted in accordance with the time limits specified in subparagraph 74(3)(b)(i) for paragraph 74(1)(e) of the *Customs Act*.

29. If the goods become the subject of review or verification under the *Customs Act* before the NCR review is completed, the request will be cancelled and the decision made under the *Customs Act* will be the applicable one.

Re-Determinations and Appeals

30. An NCR for goods which have been imported may also be challenged under the special procedures for disputing NCRs and other departmental policies set out in Memorandum D11-6-7, *Importers' Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods*.

31. Where an importation which is the subject of an existing NCR is challenged under the re-determination, further re-determination, or appeal provisions of the *Customs Act*, and a decision is made by the appropriate authority which contradicts the NCR, that ruling ceases to be valid from the date of the importation of the goods subject to the re-determination, further re-determination or appeal.

32. Where, as a result of a decision of the Canadian International Trade Tribunal or the Federal Court, the Department undertakes a review of its policies, paragraph 25 applies.

EXCLUSIONS/SITUATIONS IN WHICH NO RULING WILL BE ISSUED

33. There are circumstances where it is not appropriate to issue an NCR. The following are some circumstances under which an NCR will not be issued:

- (a) the request involves an issue which the applicant is challenging under the *Customs Act*, e.g., before the Deputy Minister, the Canadian International Trade Tribunal, or the courts;
- (b) it is not possible to determine all the material facts at the time of the request for the NCR;
- (c) the request is hypothetical in nature;
- (d) the request pertains to multiple goods such as the contents of commercial catalogues; or
- (e) the request involves proposed or draft legislation.

34. The Department will inform the applicant of the reasons why an NCR will not be issued.

PROCESSING OF REQUESTS FOR CUSTOMS RULINGS

35. The request for an NCR is to be submitted in writing to Client Services, Trade Administration Services (TAS) in the customs regional office where the goods are to be imported (in most cases, nearest the importer). If the goods are to be entered through more than one region, the NCR is issued by the region where the head office of the importer is located.

36. The Department has set a standard for issuing NCRs within 30 days of receipt of complete information. When laboratory or other particularly complex analysis is required or if a verification audit is deemed necessary, the standard shall be 120 days. Applicants will be notified of any additional information requirements or of any delay in issuing an NCR.

37. Requests for tariff classification NCRs should be limited to individual items. Valuation requests must be limited to one type of sales transaction per request. For example, requests involving sales transactions with two different sellers, one using transaction value and the other computed value will not be considered. Origin and marking requests must also be limited to individual issues.

38. Use of the attached checklist is strongly recommended in the completion of an NCR request. An NCR will not be issued where the request fails to include the required information.

39. For further information on this program, please call Trade Administration Services in the nearest regional office as listed in Appendix D.

APPENDIX A

CHECKLIST

Note: Ruling requests are to be submitted in writing and should contain a complete statement of all relevant information related to the request.

GENERAL

1. Name and address of the applicant. The business number assigned to the applicant should be shown.
2. If the applicant is acting on behalf of a client, the full name and address of the client should be indicated, as well as a written statement from the client indicating that the applicant is duly authorized to transact business as the agent of the client. The client's business number should be included. The ruling will be issued in the name of the client.
3. Name and telephone number of a contact person. This person should be someone with full knowledge of the anticipated transaction.
4. Particular nature of the request (e.g., tariff classification, value for duty, origin, marking).
5. Name and address of the exporter and/or producer.
6. Principal ports of entry through which it is anticipated the goods under the requested ruling will be imported.
7. A statement that indicates that, to the importer's knowledge, the issue contained in the request is not currently the subject of a review or verification under the *Customs Act*.
8. A statement as to whether advice or a ruling on the issue had been requested previously from the Department and, if so, the results of that previous request.

TARIFF CLASSIFICATION

9. To issue a tariff classification NCR, the Department must first be able to accurately identify the goods.
10. Requests for classification rulings should provide sufficient information, including, whenever relevant:
 - (a) a full description of the goods including trade names, where applicable;
 - (b) the composition of the goods;
 - (c) a brief description of the process by which the goods were manufactured;
 - (d) the packaging of the goods;
 - (e) the anticipated use of the goods;
 - (f) the manufacturer's literature, drawings, photographs, schematics for the goods; or
 - (g) a sample sufficient to permit proper testing, chemical analysis, etc. Note that products considered hazardous should be sent directly to:

Laboratory and Scientific Services Directorate
Revenue Canada
79 Bentley Avenue
Ottawa ON K1A 0L5
11. If an importer/agent has difficulty providing proprietary information, he/she can request the manufacturer/exporter send the information directly to Revenue Canada.

12. Descriptions consisting only of part numbers, trade names, and the like are not satisfactory and would result in the request being rejected.

13. To determine the proper classification, a laboratory analysis or a visit to the importer's premises may be required.

14. The request should also include, where possible, the classification the importer believes to be correct and the reasons for this belief.

VALUE FOR DUTY

15. The following list of documentation outlines some of the material which may be required to issue a ruling. It is not exhaustive and the Department may request additional information:

- (a) commercial invoices;
- (b) credit notes;
- (c) purchase order confirmations;
- (d) agreements, bills or contracts of sale;
- (e) letters of credit;
- (f) evidence of proof of payment;
- (g) quota or licensing agreements;
- (h) warranty agreements;
- (i) conditions of sale, for example, information relating to trade-ins;
- (j) agreements or written contracts;
- (k) copies of letters of credit;
- (l) agreements to provide assists and agreements between third parties with information supporting the value and/or apportionment of the assist;
- (m) royalty agreements;
- (n) trade mark agreements;
- (o) licence fee agreements;
- (p) copyright agreements;
- (q) evidence of freight costs;
- (r) details of rebates;
- (s) information relating to the proposed point of direct shipment;
- (t) information which substantiates the value of identical/similar goods; and
- (u) detailed calculations on how you propose to employ the deductive, computed, or residual value, as appropriate.

ORIGIN AND MARKING

Tariff Treatments Under NAFTA (United States Tariff, Mexico Tariff, and Mexico-United States Tariff), CIFTA (Canada-Israel Agreement Tariff), and CCFTA (Chile Tariff), and Country of Origin Marking

16. Requests concerning the application of a NAFTA, CIFTA, or CCFTA tariff treatment or NAFTA Country of Origin Marking should be made through the Advance Rulings Program, not the National Customs Ruling Program. It should be noted that NAFTA Country of Origin Marking advance rulings are applicable to goods imported from the United States or Mexico only. For information concerning the Advance Rulings Program, see Memorandum D11-4-16, *Advance Rulings*.

ALL OTHER TARIFF TREATMENTS

17. In cases where the request is for a ruling on eligibility for a preferential tariff treatment other than the United States Tariff, Mexico Tariff, Mexico-United States Tariff, Canada-Israel Agreement Tariff, or Chile Tariff treatments, the applicant should submit a statement detailing:

- (a) all the information requested above under “Tariff Classification” for the good, or a copy of a classification ruling classifying the good;
- (b) the country where the goods are finished in the form in which they are imported into Canada;
- (c) how the goods will be shipped to Canada;
- (d) whether there will be a through bill of lading from the country of origin to a consignee in Canada;
- (e) whether the goods will be transhipped, and if so, through what countries, and what operations the goods will undergo during transshipment; and
- (f) the tariff treatment the applicant believes to be applicable, and an explanation of the reasoning used to arrive at this belief.

18. Requests for a ruling on eligibility for the General Preferential Tariff, Least Developed Country Tariff, or Commonwealth Caribbean Countries Tariff treatments, should also contain information showing that at least 60% (40% for the Least Developed Country Tariff) of the goods’ ex-factory price are costs incurred in one or more of the relevant beneficiary countries.

19. Requests for a ruling on eligibility for preferential rates accorded to Commonwealth developing countries as set out in Order in Council P.C. 1997-2001 or to Commonwealth countries as set out in Order in Council P.C. 1997-2002, or on eligibility for the Australia Tariff or New Zealand Tariff treatments, should contain information that assures the Department that the rules of origin and shipping conditions have been met.

20. Origin advance rulings for non-preferential purposes, such as country of origin marking, are outlined in Appendix C.

APPENDIX B

TEXTILE INPUT SAMPLES

Please provide samples of the textile input(s) for which tariff relief is being sought. in the case of fabrics, please provide three full-width samples, each measuring one metre in length; in the case of yarns, two samples of 250 linear metres on the original spool; and, in the case of fibres, one sample of 150 grams.

As well, the product information that is requested in question 5 of the Requester’s Questionnaire in the CITT’s Textile Reference Guide (as follows), must be provided.

Please provide a detailed description of the physical characteristics of the textile input(s) for which tariff relief is being sought. In the case of fabrics, include the fibre type, fibre content, yarn type, yarn size, yarn weight, yarn twist factor, fabric construction, fabric width, and fabric weight; in the case of yarns, include the fibre type, fibre content, yarn construction, yarn type, yarn size, yarn weight, and yarn twist factor; and, in the case of fibres, include the fibre type, fibre construction, fibre content, and fibre weight. Also, please specify the production process used, e.g., carding, combing, dry forming, wet forming, bonding, needlepunching, ring spinning, open-end spinning, and other special characteristics, such as finishing, design, colour combinations, and washability.

1. For **FABRICS**, please provide:

- Fabric _____
- Fibre Type _____
- Fibre Content _____
- Yarn Type _____
- Yarn Size _____
- Yarn Weight _____
- Yarn Twist Factor _____
- Fabric Construction _____
- Fabric Width _____
- Fabric Weight _____
- Production Process _____
- Other Special Characteristics _____

2. For **YARNS**, please provide:

- Yarn _____
- Fibre Type _____
- Fibre Content _____
- Yarn Construction _____
- Yarn Type _____
- Yarn Size _____
- Yarn Weight _____
- Yarn Twist Factor _____
- Production Process _____

Other Special Characteristics _____

3. For **FIBRES**, please provide:

Fibre _____

Fibre Type _____

Fibre Construction _____

Fibre Content _____

Fibre Weight _____

Production Process _____

Other Special Characteristics _____

Please provide the current tariff item or classification number under which the textile input(s) is/are classified and the country of origin of the textile input(s) for which you are requesting tariff relief.

Textile Input	Tariff Item or Classification Number	Country of Origin
_____	_____	_____
_____	_____	_____
_____	_____	_____

APPENDIX C

ORIGIN ADVANCE RULINGS FOR NON-PREFERENTIAL PURPOSES

This Appendix outlines the provision by the Department of advance rulings relating to the origin of goods for non-preferential purposes to all countries accorded Most-Favoured-Nation (MFN) tariff treatment.

General

1. Advance rulings relating to rules of origin for non-preferential purposes are written statements provided by Revenue Canada as a service for the convenience of **exporters, importers, or any person with a justifiable cause**. Upon the request of any of these parties, the Department will issue advance rulings with respect to the origin of goods for non-preferential purposes to all countries accorded MFN tariff treatment.

2. This program **is distinct** from the Advance Rulings Program under the North American Free Trade Agreement (NAFTA), Canada-Israel Free Trade Agreement (CIFTA), or Canada-Chile Free Trade Agreement (CCFTA) which is found in Memorandum D11-4-16, *Advance Rulings*. The program described in this Appendix has been put in place to satisfy the requirements of the *Agreement on Rules of Origin of the World Trade Organization*. The issuance of these advance rulings should therefore be considered as a component of the National Customs Rulings (NCR) program.

3. Rules of origin referred to in paragraph 1 shall include all rules of origin used in non-preferential commercial policy instruments, such as in the application of: Most-Favoured-Nation treatment under Articles I, II, III, XI, and XIII of GATT 1994; anti-dumping and countervailing duties under Article VI of GATT 1994; safeguard measures under Article XIX of GATT 1994; country of origin marking requirements under Article IX of GATT 1994; and any discriminatory quantitative restrictions or tariff quotas. They shall also include rules of origin used for government procurement and trade statistics.

4. Existing rules of origin for government procurement are not applied in Canada. Therefore, no advance rulings will be issued for government procurement purposes.

5. There is no formal appeal process for advance rulings relating to the origin of goods for non-preferential purposes as they are an administrative service only. However, in the case of advance rulings concerning tariff treatment or country of origin marking of goods imported from the United States or Mexico, formal appeal processes exist. In the case of advance rulings of country of origin marking of goods imported from a non-NAFTA country, where an importer, exporter, or producer disagrees with the ruling issued by the marking expert, a request for a second level review of the ruling may be forwarded to:

Director
Admissibility Programs Division
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

6. In the case of rulings issued for anti-dumping or countervailing purposes, importers may request re-determination of the assessment of duties under the applicable provisions of the *Special Import Measures Act* (SIMA). Refunds of SIMA duties will not be considered under paragraph 74(1)(e) of the *Customs Act*.

7. Advance rulings of the origin that Canada would accord to a good are issued to an exporter, importer, or any person with a justifiable cause, as soon as possible, but no later than 150 days after the request has been received, provided that all necessary elements have been submitted. Advance rulings must be based on complete and accurate information. It is the obligation of the requesting party to ensure that the Department has all the relevant information. If insufficient information is provided, the Department will not issue an advance ruling.

8. The Department will accept requests for such advance rulings before trade in the goods concerned begins, and requests may be accepted at any later point in time. An advance ruling can be requested for a future importation/exportation to Canada of goods that are the subject of a series of ongoing importations/exportations of goods to Canada. Advance ruling requests related to ongoing importations must be limited to subject matters involving contemplated future importations. As an example, a request for a ruling on whether the goods are entitled to MFN tariff treatment will not be considered, even if the request involves an ongoing series of importations, if the information that is filed relates only to discontinued models, or to past models with different sources or production methods than those used in future importations.

9. Such advance rulings will remain valid for three years provided that the facts and conditions, including the rules of origin, under which they have been made, remain comparable.

10. All requests for advance rulings must be submitted in English or French and must be signed by a person authorized by the requesting party to make the request. The person who signs the request must have a good knowledge of the issues raised in the request.

Content of Requests

11. A request for an advance ruling should be submitted in writing and should contain all relevant information which would enable the Department to issue an advance ruling. Failure to provide all the necessary information will result in a delay of the issuance of the advance ruling or in the inability to issue an advance ruling. The information to be submitted may vary depending on the nature of the request. For example, when a request for an advance ruling on the origin of the goods for MFN tariff treatment or for marking purposes is made, all records relating to the location and total cost of production of the goods, as well as the cost of production of the goods which was incurred in one or more MFN beneficiary countries or Canada would be required. In this case, cost of production includes materials (exclusive of duties and taxes), labour, and factory overhead.

12. With respect to a request for an advance ruling for origin of the goods for MFN tariff treatment, the tariff classification number of the goods which are to be imported to Canada must also be submitted. In addition, the tariff classification numbers of all major sub-assemblies and any material whose source is outside a country accorded the MFN tariff treatment or any material for which the origin is unknown must be submitted.

13. For marking purposes, the request should also include the information outlined in paragraphs 1 through 3 and paragraphs 15 through 19 of Memorandum D11-4-16, *Advance Rulings*. For information on the list of goods that are required to be marked, refer to Memorandum D11-3-1, *Marking of Imported Goods*.

Addresses

14. With the exception of the requests for advance non-preferential rulings for marking purposes and for anti-dumping and countervailing purposes, advance ruling requests should be delivered or sent by registered mail to the Assistant Director or Chief, Client Services, Trade Administration Services (TAS) in the customs region where the bulk of importations is expected to occur. If this cannot be determined, the request should be directed to the region in which the bulk of the importers or potential importers for the product are located.

15. Requests for advance rulings for non-preferential country of origin marking purposes should be delivered or sent by registered mail to the **Marking Expert**, Trade Administration Services (TAS) in the customs region where the bulk of importations are expected to occur. Again, if this cannot be determined, marking requests should be directed to the region in which the bulk of the importers or potential importers for the product are located.

16. The list of all regional customs offices can be found in Appendix D.

17. Requests for advance non-preferential rulings for anti-dumping and countervailing purposes should be sent by registered mail or delivered to:

Director General
Anti-dumping and Countervailing Directorate
Customs and Trade Administration Branch
Revenue Canada
19th floor
Sir Richard Scott Building
191 Laurier Avenue West
Ottawa ON K1A 0L5

APPENDIX D

LIST OF REGIONAL CUSTOMS OFFICES

Halifax

Assistant Director, Client Services
Trade Administration Services
Ralston Building
1557 Hollis Street
P.O. Box 3080 (South)
Halifax NS B3J 3G6

Telephone: (902) 426-6511
Fax: (902) 426-2768

Québec

Chief, Client Services
Trade Administration Services
130 Dalhousie Street
P.O. Box 2267
Québec QC G1K 7P6

Telephone: (418) 648-3401
Fax: (418) 648-3040

Montréal

Assistant Director, Client Services
Trade Administration Services
400 Place d'Youville
Montréal QC H2Y 2C2

Telephone: (514) 283-0148
Fax: (514) 283-7500

Ottawa

Assistant Director, Client Services
Trade Administration Services
333 Laurier Avenue West
Ottawa ON K1A 0L9

Telephone: (613) 598-2062
Fax: (613) 952-7149

Toronto

Assistant Director, Client Services
Trade Administration Services
Dominion Public Building
1 Front Street West
P.O. Box 10, Station A
Toronto ON M5W 1A3

Telephone: (416) 973-8153
Fax: (416) 973-0364

Hamilton

Chief, Client Services
Trade Administration Services
26 Arrowsmith Drive
P.O. Box 2989
Hamilton ON L8N 3V8

Telephone: (905) 308-8587
Fax: (905) 308-8616

Windsor

Chief, Client Services
Trade Administration Services
208 Edinborough Street
P.O. Box 1655
Windsor ON N9A 7G7

Telephone: (519) 257-6427
Fax: (519) 257-6412

London

Chief, Client Services
Trade Administration Services
P.O. Box 5548
London ON N6A 4R3

Telephone: (519) 645-5167
Fax: (519) 645-5819

Winnipeg

Manager, Trade Services & Appeals
Trade Administration Services
Main Floor
Federal Building
269 Main Street
Winnipeg MB R3C 1B3

Telephone: (204) 983-6000
Fax: (204) 983-6635

Calgary

Chief, Client Services & Appeals
Trade Administration Services
130 Harry Hays Building
220 – 4th Avenue South East
Calgary AB T2G 0L1

Telephone: (403) 233-4604
Fax: (403) 233-4600

Vancouver

Assistant Director, Client Services
Trade Administration Services
333 Dunsmuir Street
Vancouver BC V6B 5R4

Telephone: (604) 666-0853
Fax: (604) 666-2212

Headquarters

Director
Nomenclature and Tariff Treatment Policy Division
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

Telephone: (613) 941-0096
Fax: (613) 941-3897

REFERENCES

ISSUING OFFICE –

Nomenclature and Tariff Treatment Policy Division
Trade Policy and Interpretation Directorate

LEGISLATIVE REFERENCES –

N/A

HEADQUARTERS FILE –

4560-24-1

SUPERSEDED MEMORANDA “D” –

D11-11-1, January 1, 1995

OTHER REFERENCES –

N/A

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.