



Ottawa, April 20, 2006

CUSTOMS NOTICE 639

Proposed Regulatory Amendments to Improving Access for Products of the Least Developed Countries (LDCs) to the Canadian Market

1. This notice announces that the proposed amendments to the *Refund of Duties Regulations* as previously set out in paragraph 4 of Customs Notice N-488 dated December 23, 2002, are not required.
2. It was proposed in that notice that the *Refund of Duties Regulations* be amended to permit importers to claim refunds of customs duties on LDC qualifying goods, where the LDC rate of duty was not claimed at the time of accounting for such goods.
3. It has been determined that paragraph 74(1)(e) of the *Customs Act* and the *Refund of Duties Regulations* already permit importers to make such refund claims.

4. Importers may only make claims for a refund of duties on new LDC qualifying goods effective January 1, 2003.
5. Questions concerning this notice should be directed to:

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