



Ottawa, August 10, 2006

CUSTOMS NOTICE 648

Tariff Classification Advance Rulings Issued Between April 1, 2003, and June 24, 2005

1. The purpose of this notice is to advise that advance rulings issued under the Tariff Classification Advance Rulings Program between April 1, 2003, and June 24, 2005, (inclusive) were issued without designated authority because the delegation and designation instruments under the *Customs Act* had not been updated to account for the coming into force of paragraph 43.1(1)(c) of the Act on April 1, 2003.

2. Those clients (importers, exporters or producers of the goods outside Canada, or persons authorized to account under paragraph 32(6)(a) or subsection 32(7) of the *Customs Act*) who disputed their advance rulings issued before June 24, 2005, have been issued new rulings in order to effect a review of the advance ruling under subsection 60(2) of the *Customs Act*.

3. The Canada Border Services Agency (CBSA) will not systematically reissue advance rulings for the period of April 1, 2003 to June 24, 2005, on the basis that the tariff classification information provided therein is correct. Those clients who did not request a review pursuant to subsection 60(2), but who now wish to reopen their advance rulings for review (or to modify them in light of changing circumstances or additional information) can apply for a new advance ruling by March 31, 2007.

4. The CBSA will honour all advance rulings issued between April 1, 2003, and June 24, 2005, as outlined and explained in paragraphs 22 to 29 of Memorandum D11-11-3, *Advance Rulings for Tariff Classification*. However, clients who are satisfied with the advance rulings issued during this period can have them reissued, by no later than March 31, 2007. In this case, it is not necessary to submit any additional information unless there has been a change in material facts and circumstances on which the advance ruling was based.

5. Clients may seek a review, under subsection 60(2) of the *Customs Act*, for new advance rulings within 90 days from the date the advance ruling is issued. Please contact the appropriate regional office, as listed in Appendix E of D11-11-3, and give the details of the advance ruling in question.

6. For the purposes of section 32.2 of the *Customs Act*, all advance rulings for tariff classification, including rulings issued prior to June 24, 2005, constitute "reason to believe" as they are written communication addressed directly to the client or his/her agent by the CBSA that provides the client with specific information regarding the tariff classification of imported goods.

7. Questions regarding this notice should be directed to the following person:

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