



Ottawa, September 30, 2014

Memorandum D11-11-1

National Customs Rulings (NCR)

In Brief

This memorandum has been amended to reflect procedural requirements for obtaining a National Customs Ruling on origin for the General Preferential Tariff and the Least Developed Country Tariff, and to include provisions for the publishing of a National Customs Ruling.

This memorandum provides information concerning the Canada Border Services Agency's National Customs Ruling program.

Guidelines and General Information

Definitions

1. The following definitions apply to this memo:

Applicant – for the purposes of this memorandum, means the person requesting a National Customs Ruling (NCR) and to whom an NCR is issued.

National Customs Ruling (NCR) – is a written statement by the Canada Border Services Agency (CBSA) outlining how provisions of existing customs legislation apply to an importation of a specific commodity.

General

2. NCRs are provided as an administrative service for the convenience and guidance of importers. There is no legal provision for this service. An importer or the importer's agent may request an NCR concerning the valuation of a good. An importer, the importer's agent, the exporter or the producer of the good may request an NCR concerning origin or marking, other than for the application of a free trade agreement preferential tariff treatment or North American Free Trade Agreement ([NAFTA](#)) country of origin marking. An NCR will only be issued either to an importer or importer's agent, with the exception of an origin or marking ruling, which may alternatively be issued either to an exporter or producer.

3. Requests concerning the tariff classification of goods are to be submitted as a request for an advance ruling (refer to [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#)).

4. Requests concerning free trade agreement preferential tariff treatments under the [NAFTA](#), the [Canada-Israel Free Trade Agreement \(CIFTA\)](#), the [Canada-Chile Free Trade Agreement \(CCFTA\)](#), the [Canada-Costa Rica Free Trade Agreement \(CCRFTA\)](#), the [Canada-Europe Free Trade Association Agreement \(CEFTA\)](#), the [Canada-Colombia Free Trade Agreement \(CCOFTA\)](#), and the [Canada-Peru Free Trade Agreement \(CPFTA\)](#) are to be submitted as a request for an advance ruling (refer to [Memorandum D11-4-16, Advance Rulings Under Free Trade Agreements](#)).

5. Information and instructions concerning requests for valuation NCRs or for origin NCRs for non-free trade agreement preferential tariff treatment are outlined in Appendix A. Information and instructions concerning requests for an origin ruling for non-preferential tariff treatment or a marking ruling are outlined in Appendix B. The program described in Appendix B has been put in place to satisfy the requirements of the [Agreement on Rules](#)

[of Origin of the World Trade Organization](#), and the issuance of these rulings should therefore be considered as a component of the NCR program.

6. Any reference to “importer” in this memorandum includes non-resident importers. At the time of customs accounting, importers should indicate that they are in possession of a valid NCR by either attaching a copy to Form [B3-3, Canada Customs Coding Form](#), or by inscribing the NCR number in the “Description” field of the Form B3-3, or in the KI60 (“input ruling reference number”) field for CADEX participants.
7. It is the applicant’s responsibility to provide complete and accurate information in support of an NCR request. The CBSA will not issue an NCR where the information provided is incomplete or inaccurate. If, after issuing an NCR, the CBSA discovers that the information provided in support of the request is inaccurate, the NCR will be revoked effective from its date of issue. The importer may be obliged to self-correct any incorrect declarations, retroactive from the revocation date to a maximum four years. An NCR issued to an importer or its representative is considered to be specific information giving the importer “reason to believe” in accordance with subparagraph 1(e) of [Memorandum D11-6-6, “Reason to Believe” and Self-adjustments to Declarations of Origin, Tariff Classification, Value for Duty](#). An NCR will not be issued for matters that relate to importations already under appeal or for hypothetical situations.
8. There is no legislated review process for NCRs in the [Customs Act](#) (the Act). An importer who disagrees with an NCR may request an informal review of the NCR as outlined in paragraphs 21 to 23. To dispute an NCR under the Act, goods must be imported in accordance with the ruling before a request for re-determination is submitted. Re-determinations and appeals are addressed in paragraphs 24 to 26.
9. All NCR requests and any information contained therein will remain confidential unless the applicant authorizes the CBSA to disclose or release any information to a third party. The policy content of any NCR which sets a precedent may be published by the CBSA or incorporated into the D memorandum series for the guidance of other importers.
10. The CBSA, with the permission of the applicant, will publish an NCR in its entirety. A request for an NCR must be accompanied by one of the statements, provided in Appendix C, either authorizing or withholding consent for publication. Failure to provide either statement will result in a delay in issuing the NCR. The publication of NCRs by the CBSA is intended to provide a resource to assist the importing community with the identification of the valuation, tariff treatment, and country of origin marking of their goods.

Applicability

11. An NCR is binding on both the CBSA and the recipient as long as the conditions indicated in the original request have not changed, or until the NCR is modified or revoked. It is the recipient’s responsibility to advise the CBSA of any changes to the information upon which the NCR was based.
12. An NCR is effective from the date of issue until:
 - (a) a recipient is notified in writing that the NCR has been modified or revoked;
 - (b) relevant CBSA legislation is amended; or
 - (c) a successful appeal of an importation accounted for to the CBSA based on information included in an NCR is made, as addressed in paragraphs 24 to 26.

Note: A ruling generated for non-preferential tariff treatment or for marking is only valid for a period of three years from its issue date.

13. In circumstances where the CBSA deems it unreasonable to require an applicant to collect and submit the information normally included with an NCR request (for example, requests for non-commercial “one-time only” importations), the CBSA will alternatively provide written instructions to the applicant in lieu of an NCR.

CBSA-Initiated Rulings

14. The CBSA may initiate an NCR for tariff classification, valuation, origin or marking to ensure consistency in the application of legislation and trade programs (for example, to reflect the findings of a general policy review, verification activity, or because of a request by industry).

Modification and Revocation

15. At any time, the CBSA may review an NCR to confirm its continued validity. Where the CBSA believes it is necessary to modify or revoke an NCR, the recipient will be advised of the review and invited to present additional information.

16. Where the CBSA determines that an NCR must be modified or revoked, the recipient will be notified of the effective date of any modification or revocation and also the effective date of any replacement NCR.

17. In the event a recipient is issued conflicting NCRs, goods should be accounted for in accordance with the instruction in the NCR that bears the earliest date of issue. In instances where the CBSA becomes aware of conflicting decisions and/or rulings on the same goods, the CBSA will immediately undertake a review of the issue to resolve the conflict and will, as appropriate, issue a new ruling or revise, replace or revoke an existing ruling. Any new, revised or replacement ruling will indicate its effective date and will be valid from that date forward.

18. If a conflicting decision and NCR are reported to the CBSA in an appeal made under section 60 of [the Act](#), and subsequent appeal decision supports the previous CBSA decision and not the NCR, a revised or replacement ruling will be issued that reflects the appeal decision.

19. Where the CBSA determines that the information upon which an NCR was based is different from the facts at the time the NCR was requested, the NCR will be revoked retroactive to its issue date and the CBSA will consider re-determination or enforcement measures provided for in [the Act](#).

Legislative Amendments

20. Where a legislative or regulatory reference in an NCR is amended, the NCR ceases to be valid from the effective date of the amendment.

Informal Review

21. An importer, or an agent representing an importer, that disagrees with the instructions in an NCR, may request that the CBSA review the NCR before any importation of a commodity subject to the NCR occurs. A request for informal review of an NCR should be made to the CBSA office that issued the NCR. The following information, as appropriate, must be provided in such a request:

- (a) the number of the NCR that is the subject of the request (a copy of the NCR is acceptable); and
- (b) the reason(s) for the request, including:
 - (i) corrections to factual information about the goods (i.e., description, composition), including proof or substantiation;
 - (ii) arguments to contest the rationale provided by the CBSA in the NCR;
 - (iii) the number(s) of other similar or relevant rulings; and
 - (iv) a statement that the goods are not the subject of a review or verification under [the Act](#).

22. It is important to note that time standards for submission of requests for self-correction or refund made under [the Act](#) are not protected during an informal review of an NCR for goods which have already been imported.

23. If the goods become the subject of a re-determination or verification under [the Act](#) before the informal review is completed, the CBSA will not respond to the review request. Rather, the applicability of the NCR on a going-forward basis will be assessed as part of the re-determination or verification process.

Re-determinations and Appeals

24. An NCR may be disputed under the special procedures for disputing NCRs and other CBSA policies set out in [Memorandum D11-6-7, Importers' Dispute Resolution Process for Origin, Tariff Classification, and Value for Duty of Imported Goods](#).

25. Where an importation which is the subject of an existing NCR is disputed under the re-determination, further re-determination, or appeal provisions of [the Act](#), and a decision is made by the CBSA or the Canadian

International Trade Tribunal (CITT) which is contrary to the instruction provided in the NCR, that ruling ceases to be valid from the date of customs accounting of the goods that were the subject of the re-determination, further re-determination or appeal.

26. Where a decision of the CITT is further appealed to the judiciary, and a judicial decision is rendered which is contrary to the instruction provided in the NCR, the ruling ceases to be valid from the date of customs accounting of the importation of goods subject to the judicial decision.

Exclusions/Situations in Which No Ruling Will be Issued

27. Circumstances in which it is not appropriate for the CBSA to issue an NCR include, but are not limited to, the following:

- (a) the request involves an issue which is currently under review by the CBSA, the CITT, or the courts;
- (b) it is not possible to determine all the material facts at the time the NCR request is submitted;
- (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 an issue that is subject to legislative or regulatory amendment.

28. The CBSA will inform the applicant, in writing, of the reason(s) why an NCR will not be issued.

Processing of Requests

29. Ruling requests should be delivered or sent by registered mail to the appropriate [Trade Operations Division regional office](#) in the region into which the majority of importations is expected to occur, or if this cannot be determined, in the region in which the majority of importers or potential importers of the product are located.

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

31. Requests for valuation NCRs must identify all valuation issues associated with a single transaction for one commodity. A separate NCR request would have to be made for a transaction with different valuation elements or for a different commodity. Requests for origin or marking rulings must also be limited to individual commodities. However, a request involving the origin or marking of a range of goods may be considered if the goods in question are so similar that a decision on one model or style of the good can be considered representative of other models or styles. The decision to accept an origin or marking NCR request for a range of goods shall be made at the discretion of the CBSA, and no request will be accepted that would result in the issuance of an NCR for more than five separate products produced by a single producer.

32. An NCR will not be issued where the request fails to include the required information set out in Appendices A, B and C of this memorandum.

Additional Information

33. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix A

Checklist for National Customs Ruling (NCR) Requests

Note: Requests are to be submitted in writing, either in English or in French.

This appendix outlines the requirements for obtaining a National Customs Ruling (NCR) relating to the valuation of a good, or the origin of a good to be accorded the General Preferential Tariff (GPT), the Least Developed Country Tariff (LDCT), the Commonwealth Caribbean Countries Tariff (CCCT), the Australia Tariff (AUT) or the New Zealand Tariff (NZT).

A request for a valuation ruling can only be made by an importer of a good to Canada or the importer's agent, and must contain a complete statement of all relevant information related to the request.

A request for a non-free trade agreement preferential tariff treatment origin ruling can be made by an importer, the importer's agent, the exporter or the producer of a good. A request made by an exporter or producer must contain a complete statement of all relevant information related to the request.

General

A request must include the following information:

1. Name and address of the applicant. If the applicant is an importer, the importer's business number must be indicated.
2. If the applicant is acting on behalf of a client importer, exporter or producer, the full name and address of the client must 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. If the client is an importer, the importer's business number must be indicated. The ruling will be issued in the name of the client.
3. Name and telephone number of a contact person. This person must be someone with full knowledge of the subject good and the circumstances of their proposed importation.
4. The issue in the request (i.e., valuation, origin, marking of a good).
5. Name and address of the exporter and/or producer.
6. Principal ports of entry through which it is anticipated the good that is the subject of the NCR request will be imported.
7. A statement that indicates that, to the applicant's knowledge, the issue in the request is not currently also the subject of a re-determination or verification under the [Customs Act](#) (the Act).
8. A statement as to whether a ruling or other instruction on the issue had been requested previously from the Canada Border Services Agency (CBSA) and, if so, the result of any previous request.

Valuation

9. A request for an NCR for valuation may be made by an importer or importer's representative. A request for a valuation NCR must be accompanied by the following (where applicable to a transaction that is the subject of the request):

- (a) commercial invoices;
- (b) credit notes;
- (c) purchase order confirmations;
- (d) sale agreements, contracts or bills 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 (for example, agency agreements);
- (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 indicating the applicability of the transaction value of identical goods method, transaction value of similar goods method, deductive, computed, or residual value methods, as appropriate.

Origin – Non-free Trade Agreement Preferential Tariff Treatment

10. A request for an NCR under the GPT, LDCT, CCCT, AUT or NZT (non-free trade agreement preferential tariff treatment) may be made by an importer, the importer's agent, the exporter or the producer of the good. An NCR may only be issued to determine the origin status of a good in accordance with the rules of origin applicable to the tariff treatment to be claimed. Requests concerning eligibility for one of these preferential tariff treatments must contain information demonstrating that the rules of origin and shipping conditions necessary to qualify for preferential tariff treatment provided for in the [General Preferential Tariff and Least Developed Countries Tariff Rules of Origin Regulations](#), the [Commonwealth Caribbean Countries Tariff Rules of Origin Regulations](#) or the [Australia Tariff and New Zealand Tariff Rules of Origin Regulations](#) respectively have been met.

11. If requested in writing, and if the CBSA has enough information to determine the tariff classification of the good, an advance ruling on the tariff classification will be issued (pursuant to [Memorandum D11-11-3](#)) in conjunction with an NCR for non-free trade agreement preferential tariff treatment.

12. In cases where the request is for a ruling on eligibility for a non-free trade agreement preferential tariff treatment, the applicant must submit the following information:

- (a) the classification the applicant believes to be correct and the reasons for this belief, including, if available, a copy of a CBSA classification ruling, or information indicating the following:
 - (i) a full description of the good including, where applicable, trade names (**Note:** Submission of only a trade name, part number, etc. is unsatisfactory and would result in the CBSA's rejection of the ruling request);
 - (ii) the composition of the good;
 - (iii) a description of the manufacturing process for the good;
 - (iv) a description of the packing in which the good is ordinarily sold for consumption and of the packing required for the transportation of the good;
 - (v) the anticipated use of the good; and
 - (vi) the manufacturer's literature, drawings, photographs, schematics for the good.

Note: A sample of a good is not to be submitted with an NCR request. If a sample of a good is required, the applicant will be notified subsequent to the CBSA's receipt of the NCR request.

- (b) the country where the good is finished in the form in which it is imported into Canada;
- (c) how the good will be shipped to Canada;
- (d) the identification of a consignee in Canada on a through bill of lading from the country of origin;
- (e) whether the good will be transhipped, and if so, through what countries, and what (if any) operations the good will undergo during transshipment; and
- (f) the tariff treatment the applicant believes to be correct, and the reasons for this belief.

13. The [General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations](#) (Regulations) identify the requirements for a good to be deemed to originate in a beneficiary country. If a good includes materials, parts or products that originate outside of the beneficiary country, a request must also contain a statement that no more than 40% of the ex-factory price of the good is for costs incurred outside of one or more beneficiary countries or Canada, and must be accompanied by:

- (a) a list of all materials and their tariff classification, origin, value and description;
- (b) a list indicating the value of all costs included in the ex-factory price including materials, labour, factory overhead and reasonable profit, and a calculation of these costs expressed as a percentage of the ex-factory price; and
- (c) proof of origin of materials originating in the country where the good is manufactured or produced, or originating in any other GPT beneficiary country.

14. The [Regulations](#) identify the requirements for a good to be deemed to originate in a LDCT beneficiary country. If a good includes materials, parts or products that originate outside the LDCT beneficiary country a request must also contain information showing that no more than 60% of the ex-factory price of the goods is for costs incurred outside one or more LDCT beneficiary countries or Canada, excepting the categories of goods identified in the Schedule to the Regulations, and must be accompanied by:

- (a) a list of all materials and their tariff classification, origin, value and description;
- (b) a list indicating the value of all costs included in the ex-factory price including materials, labour, factory overhead and reasonable profit;
- (c) proof of origin of materials originating in the country where the good is manufactured or produced, or originating in any other LDCT beneficiary country or Canada; and
- (d) calculations demonstrating that materials originating in a GPT beneficiary country that is not an LDCT beneficiary do not have a combined value in excess of 20% of the ex-factory price of the goods.

15. The Schedule to the [Regulations](#) groups certain textile and apparel goods into categories, with each category subject to a specific rule of origin. These rules delineate the manufacturing activities and where they must occur for a good to qualify for the LDCT. A ruling request must contain sufficient information to demonstrate that a good satisfies its specific rule of origin. According to the specific rule in the Schedule, the following information must be submitted:

- (a) LDCT Specific Rule for Certain Yarns and Sewing Threads spun and extruded in an LDCT beneficiary country – a list of all materials and their origin must be provided;
- (b) LDCT Specific Rule for Certain Fabrics produced in an LDCT beneficiary country from yarns originating in an LDCT beneficiary country, a beneficiary country or Canada - a list of all materials and their origin must be provided as well as the proof of origin of the yarns used in the production of the fabric;
- (c) LDCT Specific Rule for Certain Apparel – cut and assembled in an LDCT beneficiary country from fabric produced in an LDCT beneficiary country or Canada from yarns originating in an LDCT beneficiary country, a beneficiary country or Canada – a list of all materials and their origin, as well as the proof of origin of yarns used in the production of the fabric and the proof of origin of fabric, or parts knit to shape;

(d) LDCT Specific Rule for Certain Apparel cut and assembled in an LDCT beneficiary country from fabric produced in a beneficiary country from yarns originating in an LDCT beneficiary country, a beneficiary country or Canada, provided the 75% of ex-factory price condition is met – a list of all materials and their tariff classification, origin, value and their description, a list and value of all costs included in the ex-factory price including materials, labour, factory overhead and reasonable profit, as well as the proof of origin of materials originating in the country where the good is manufactured or produced, the proof of origin of yarns used in the production of the fabric, and the proof of origin of the fabric, or parts knit to shape;

(e) LDCT Specific Rule for Certain Made-up Textile Articles cut or knit to shape, and sewn or otherwise assembled in an LDCT beneficiary country from fabrics produced in an LDCT beneficiary country or Canada from yarns originating in an LDCT beneficiary country, a beneficiary country or Canada – a list of all materials and their origin as well as the proof of origin of yarns used in the production of the fabric, and the proof of origin of fabric, or parts knit to shape.

Appendix B

National Customs Rulings for Marking or for Origin – Non-Preferential

This appendix outlines the requirements for obtaining an NCR relating to the origin of a good for non-preferential purposes that are imported from all countries accorded the Most Favoured Nation tariff (MFN), and also for obtaining an NCR relating to the country of origin marking of goods, other than for North American Free Trade Agreement ([NAFTA](#)) country of origin marking. A request for an NCR must include the information indicated under the General subheading in Appendix A.

1. A request for a marking ruling can be made by an importer, the importer's agent, the exporter or the producer of a good.
2. A request for an origin ruling for non-preferential tariff treatment can be made by an importer, the importer's agent, the exporter or the producer of a good. Upon receipt of sufficient information from an applicant, the CBSA will issue an NCR with respect to the origin of a good for non-preferential purposes to a good originating in any country accorded MFN.
3. This program is distinct from the Advance Rulings Program addressed in [Memorandum D11-4-16](#). A ruling issued for non-preferential tariff treatment or marking is a component of the NCR program.
4. A request for an origin ruling for non-preferential tariff treatment will consider the relevant specific rule of origin for the good, and 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.
5. There is no formal appeal process for NCRs relating to the origin of goods for non-preferential tariff treatment as they are only provided as an administrative service. In the case of country of origin marking NCRs for goods imported from a non-[NAFTA](#) country, if an importer, the importer's agent, the exporter, or a producer disagrees with the NCR issued by the CBSA, a request for a second level review of the ruling may be forwarded to:

Director
Trade Policy Division
Programs Branch
Canada Border Services Agency
150 Isabella Street, 8th floor
Ottawa ON K1A 0L8

6. The CBSA will issue an NCR for non-preferential tariff treatment as soon as possible, but no later than 150 days after the request has been received, provided that all relevant information in support of the request has been submitted.

7. The CBSA will accept a request for an NCR either before or after the importation of the good that is the subject of the applicant's request. A ruling can be requested that will apply only to a future importation of a good that is already being imported to Canada. However, the information provided in support of the ruling request must relate to the anticipated future importation. For example, a request for a ruling on whether a good is entitled to MFN will not be considered if the information provided in support of the request relates only to a discontinued model of the good, or to a current model with requisite materials or production methods different from those to be represented in future importations. An NCR provided for a future importation with requisite materials or production methods different from those represented in current or past importations is only applicable to the future importation.

8. Origin rulings for non-preferential tariff treatment and rulings for marking will remain valid for three years from their issue date provided that the facts and conditions, including the rules of origin, under which they have been made, remain comparable.

9. All NCR requests must be submitted in writing, either in English or in 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 full knowledge of the issues raised in the request.

Content of Requests

10. An NCR request should contain all relevant information that would enable the CBSA to issue the ruling. If insufficient information is provided, the CBSA will not issue a ruling, and will notify the applicant in writing indicating the necessary information to be provided. This information may vary depending on the nature of the request.

11. For example, a request for an NCR for MFN provides the tariff classification number of the goods to be imported to Canada, as well as those of all major sub-assemblies and materials whose source is outside a country accorded MFN or is unknown. However, no information has been provided concerning the location and total cost of production of the goods, or the cost of production of the goods incurred in one or more MFN beneficiary countries or Canada (cost of production includes materials (exclusive of duties and taxes), labour and factory overhead). In the absence of this information no NCR would be issued, and the CBSA would notify the applicant of the information required to be provided.

12. For marking for non-preferential purposes, a ruling request should also include the information outlined in Appendix B of [Memorandum D11-4-16](#). For information on the list of goods that are required to be marked, refer to [Memorandum D11-3-1, *Marking of Imported Goods*](#).

Appendix C

Consent to Release to the Public of National Customs Rulings

Disclaimer

There is no obligation on the applicant to consent to the publication of its National Customs Ruling letter. A decision to not authorize its release to the public will neither have any bearing on any CBSA decision with respect to the ruling(s), nor any other adverse consequences in terms of the CBSA's processing of the request.

1) Consent to the Publication of an Advance Ruling Letter

I, _____ of _____
 < Name of Individual > < Importer/Exporter/Producer/Authorized Agent >

hereby give my consent to allow the Canada Border Services Agency (CBSA) to release to the public the entirety of the National Customs Ruling letter issued to me by the CBSA in respect of

 < Subject of the request >

 Signature

 Date

2) Do not consent to the Publication of an Advance Ruling Letter:

I, _____ of _____
 < Name of Individual > < Importer/Exporter/Producer/Authorized Agent >

hereby do not give my consent to allow the Canada Border Services Agency (CBSA) to release to the public the entirety of the National Customs Ruling letter issued to me by the CBSA in respect of

 < Subject of the request >

 Signature

 Date

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	4560-24-1
Legislative References	<i>Customs Act</i> <i>The General Preferential Tariff and Least Developed Country Tariff Rules of Origin Regulations</i> <i>Commonwealth Caribbean Countries Tariff Rules of Origin Regulations</i> <i>Australia Tariff and New Zealand Tariff Rules of Origin Regulations</i>
Other References	D11-3-1 , D11-4-16 , D11-6-6 , D11-6-7 , D11-11-3
Superseded Memorandum D	D11-11-1 dated October 19, 1998