



Ottawa, July 18, 2003

# MEMORANDUM D8-11-5

***BLOUSES, SHIRTS AND CO-ORDINATES  
REMISSION ORDER, 1998  
P.C. 1997-2057, as amended by P.C. 2001-159***

This Memorandum outlines and explains the provisions of the *Blouses, Shirts and Co-ordinates Remission Order, 1998* (the Order)

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## GUIDELINES AND GENERAL INFORMATION

### INTRODUCTION

1. This program will be of interest to manufacturers of women's and girl's blouses, shirts or co-ordinated apparel whose name appears in the Schedule to the Order.

### DEFINITIONS

2. The following definitions apply for the purpose of administering this Order:

**blouse and shirt:**

- a woman's or girl's garment, of a girl's size larger than 3X or the equivalent;

- manufactured from woven fabric;
- designed to cover the upper part of the body;
- may or may not have sleeves;
- may or may not have a full or partial opening that starts at the neckline;
- may include a decoration of other than woven material as long as it only forms a minor constituent of the blouse and shirt; **but**
- apparel such as an undershirt, T-shirt, and sweatshirt **are excluded**  
*(blouse et chemisier)*

**company:** shall mean a woman's and girl's blouse and shirt manufacturer or a co-ordinated apparel manufacturer whose name appears in the Schedule to the Order *(compagnie)*

**co-ordinated apparel:**

- a woman's or girl's jacket, of a girl's size larger than 3X, that is co-ordinated with a skirt or pants, all components being part of a collection; or
- a co-ordinated two-piece dress, of a girl's size larger than 3X, linked by colour, shape or detail with the express purpose of being sold and worn together; **but**
- apparel such as an athletic suit, outerwear apparel and co-ordinated denim apparel **are excluded**

As a guideline only, this type of apparel is generally classified under the following tariff items: 6104.11.00 to 6104.29.00 and 6204.11.00 to 6204.29.00 of the *Customs Tariff (coordonnés)*

**ensemble:** while this type of apparel is generally included in the classification of coordinated apparel that falls under tariff items 6104.11.00 to 6104.29.00 and 6204.11.00 to 6204.29.00 of the *Customs Tariff*, acceptance of ensembles for the purpose of this Order is not exclusively restricted to these tariff items, but is intended to define a two-piece dress which is an apparel consisting of two pieces of which one piece is a skirt and the other is a coordinated top designed in a such a way that it can be worn inside and outside the skirt. Furthermore, while the general rule is that ensembles are usually imported with one unit price per set as opposed to one unit price per piece on the purchase invoice, situations may arise where each piece of the ensemble is priced separately on the same invoice.  
*(ensemble deux pièces)*

**fabric:** used in the manufacture of blouses and shirts is restricted to woven fabric, whereas the fabric used in the manufacture of co-ordinated apparel is not. *(tissu)*

**jacket:**

- a garment that is worn over other apparel;
- covers the upper part of the body;
- includes a blazer; **but**
- excludes an athletic suit and outerwear apparel

(*veste*)

**Minister:** designates the Minister of National Revenue  
(*le ministre*)

**WHO QUALIFIES**

3. Eligibility to the program is restricted to manufacturers of women's and girl's blouses, shirts or co-ordinated apparel whose name appears in the Schedule to the Order.

**ELIGIBLE GOODS**

4. During the period beginning January 1, 1998 and ending December 31, 2004, women's and girls' blouses, shirts or coordinated apparel, imported into Canada by a woman's and girl's blouse, shirt or coordinated apparel manufacturer whose name appears in the Schedule to the Order, are designated eligible goods for which remission entitlement can be claimed under the Order.

**AMOUNT OF REMISSION**

5. The annual remission entitlement granted under this Order may not exceed the amount of duties that were remitted to the manufacturer under the *Blouses and Shirts Remission Order, P.C. 1988-1244* in respect blouses and shirts imported in 1995.

**HOW TO APPLY FOR REMISSION**

6. A woman's and girl's blouse, shirt or coordinated apparel manufacturer may choose to access this program by claiming remission at the time of importation or by way of drawback.

7. All claims for remission must be submitted to the regional customs office within five years following the day the women's and girl's blouses, shirts or co-ordinated apparel were imported into Canada.

**Claiming Remission at Time of Importation**

8. If a woman's and girl's blouse, shirt or coordinated apparel manufacturer intends to have duties remitted at the time of importation, the manufacturer must submit, at the beginning of each calendar year, to the regional customs office where its operations are located, an application by letter of intent, confirming that the company:

- (a) is listed in the Schedule to the Order;

(b) will not exceed the amount of duties that may be claimed for remission on imported blouses, shirts or co-ordinated apparel;

(c) will maintain records that are satisfactory to customs;

(d) will meet all conditions of the Order;

(e) will provide customs with any other information which may be required to substantiate its claim for remission; and

(f) will, if applicable, include the names and addresses of any persons or companies who might be performing cutting or sewing operations on its behalf

9. Upon receipt of the application, customs will review the information submitted to confirm that:

(a) the woman's and girl's blouse, shirt or coordinated apparel manufacturer is listed in the Schedule to the Order;

(b) the maximum amount of duties to be remitted is accurate; and

(c) the company continues to be a manufacturer of women's and girl's blouses, shirts or coordinated apparel

10. If no adjustments are required, customs will approve the application in writing and notify the manufacturer of such approval. Customs will provide the applicant with an authorization number that is to be indicated on all customs accounting documents that are presented, in order to claim remission under this Order. The authorization number identifies, for customs, the women's and girl's blouse, shirt or coordinated apparel manufacturer's eligibility to the *Blouses, Shirts and Co-ordinates Remission Order, 1998*. Provided that the company is in compliance with all the conditions of this Order and with other related legislation and regulations, it will not be required to pay any duties on women's and girl's blouses, shirts or co-ordinated apparel that it imports.

11. Additional information on the completion of Customs accounting documents may be found in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

12. Customs will inform the company that, at the end of the calendar year, officers of the Canada Customs and Revenue Agency (CCRA) may exercise the powers granted to them under section 42 of the *Customs Act* and perform a compliance verification audit:

(a) to ensure that during the preceding calendar year, all the conditions of the Order were observed;

(b) to ensure that the remission entitlement was not exceeded;

- (c) to ensure that only eligible goods were claimed;
- (d) to ensure that any duties remitted where the conditions of the Order were not met will be reassessed under the provision of section 118(1) of the *Customs Tariff*. The applicable interest and penalty may also be charged pursuant to section 123(2) of the *Customs Tariff* and section 109.11(2) of the *Customs Act*, respectively;
- (e) to verify the company's application to use the provisions of the Order during the forthcoming calendar year.

### Claiming Remission by Way of Drawback

13. With the exception of not having to submit a letter of intent at the beginning of the calendar year to obtain an authorization number, a woman's and girl's blouse, shirt or coordinated apparel manufacturer claiming remission by way of drawback must meet the same requirements as a manufacturer claiming remission at time of importation.
14. A woman's and girl's blouse, shirt or co-ordinated apparel manufacturer using the drawback procedure must pay customs duties on imported blouses, shirts or co-ordinated apparel at time of accounting.
15. A woman's and girl's blouse, shirt or co-ordinated apparel manufacturer may subsequently file a claim for remission of duties on Form K32, *Drawback Claim*. This form and all substantiating documentation are to be submitted to the regional customs office.
16. Copies of Form K32 and assistance with its completion are available from the regional customs office. A list of these offices and their addresses is found in Appendix B to this Memorandum.
17. If a woman's and girl's blouse, shirt or co-ordinated apparel manufacturer has paid duties on blouses, shirts or co-ordinated apparel that it has imported during a calendar year prior to the determination of eligibility under this Order, the company may claim a refund for the remission of duties by filing Form K32, *Drawback Claim*.

### RECORD KEEPING REQUIREMENTS

18. If a woman's and girl's blouse, shirt or co-ordinated apparel manufacturer intends to claim remission at the time of importation or by way of drawback, section 40 of the *Customs Act* requires that the company maintain records that are satisfactory to the CCRA. These records must be maintained in a manner that facilitates the audit by customs and be of a quality sufficient to substantiate a claim for remission. Memorandum D17-1-21, *Maintenance of Records and Books in Canada by Importers* contains information on record-keeping. The regional

customs office can provide additional information and advice on how a company's record keeping systems may be modified, if necessary, to meet the above objectives.

19. A woman's and girl's blouse, shirt or co-ordinated apparel manufacturer must maintain records of:

- (a) purchases;
- (b) production; and
- (c) imports

### Purchase Records

20. The invoices of all fabrics purchased for use in the manufacture of women's and girl's blouses, shirts or co-ordinated apparel must include information which allows customs to identify the:

- (a) vendor's name and address;
- (b) value and style or type of fabric purchased; and
- (c) date of purchase

### Production Records

21. These must be of a type which allows customs to identify the:

- (a) manufacturing plant where the company's blouses, shirts or co-ordinated apparel are produced;
- (b) date of production;
- (c) quantity, size, and style of the blouses, shirts or co-ordinated apparel that are produced

### Importation Records

22. The blouse and shirt or co-ordinated apparel manufacturer must maintain the customs records of the blouses, shirts or co-ordinated apparel that it has imported under the provisions of the Order:

- (a) these records must include copies of the Customs accounting documents and the purchase invoice for the imported blouses, shirts or co-ordinated apparel;
- (b) the invoices must clearly indicate the style and type of blouse and shirt or co-ordinated apparel imported; and
- (c) the invoices and samples of fabric attached to the accounting documents must be in accordance with Memoranda D10-17-15, *Information Requirements for Textiles and Textile Products*, and D10-14-16, *Importation of Fabrics Regulations*

**ADDITIONAL INFORMATION**

23 If a condition to which the remission is subject to is not complied with, the manufacturer must report the failure to comply to an officer at a customs office and pay, pursuant to subsection 118(1) of the *Customs Tariff*, an amount equal to the amount of the duties in respect of which the remission was granted, within 90 days after the day of the failure to comply, unless that he can prove that:

(a) at the time of the failure to comply with the condition, a refund or drawback would otherwise have been granted if duties had been paid; or

(b) the goods, in respect of which the relief or remission was granted, qualify in some other manner for relief or remission under this *Customs Tariff* or the *Financial Administration Act*

24. A manufacturer who did not comply and is liable to pay an amount must, pursuant to subsection 123(2) of the *Customs Tariff*, pay, in addition to the amount, interest at the specified rate for the period beginning on the day that the liability was incurred and ending on the day the amount is paid in full, calculated on the amount of the balance outstanding.

25. A manufacturer who fails to report to the CCRA a failure to comply with a condition of a duties relief provisions or remission order, within 90 days or such other period as may be prescribed, may be subject to a penalty of \$100 at the first level; \$200 at the second level; and \$400 at the third and subsequent levels.

26. A manufacturer who fails to pay the amount of duties in respect of which relief or remission was granted, within 90 days or such period as may have been prescribed, unless the provisions of subparagraph 118(1)(b)(i) or (ii) were met, may be subject to a penalty of \$100 or 5% of the value of the relief or remission at the first level, whichever is greater; \$200 or 10% of the value of the relief or remission at the second level, whichever is greater; \$400 or 20%, of the value of the relief or remission, whichever is greater, at the third and subsequent levels.

27. If a company removes blouses, shirts or co-ordinated apparel from a bonded warehouse during the period beginning January 1, 1998 and ending on December 31, 2004, the company may use its remission entitlement to have the duties remitted on these goods in the year the goods are removed from the bonded warehouse.

28. Companies undergoing a change of operations for example, a change of ownership or name, amalgamation, receivership or bankruptcy, sale, dissolution, etc., are required to advise the Manager, Duty Deferral Unit, at CCRA Headquarters, Sir Richard Scott Building 10th floor, 191 Laurier Ave. West, Ottawa ON K1A 0L5.

29. Each case will be reviewed and evaluated on the basis of its own merits and particular circumstances in order to determine its eligibility under the Order.

## APPENDIX A

*BLOUSES, SHIRTS AND CO-ORDINATES*  
*REMISSION ORDER, 1998*  
 [SOR/98-89, as amended by SOR/2001-315.]

## INTERPRETATION

1. The definitions in this section apply in this Order.

“blouse and shirt” means a woman’s or girl’s apparel made from a woven fabric, designed to cover the upper part of the body, whether or not having sleeves and whether or not having a full or partial opening that starts at the neckline, but does not include such apparel as an undershirt, T-shirt, and sweatshirt; (*blouse et chemisier*)

“co-ordinated apparel” means a woman’s or girl’s jacket that is co-ordinated with a skirt or pants or a co-ordinated two-piece dress, linked by colour, shape or detail with the express purpose of being sold and worn together, but does not include such apparel as an athletic suit, outerwear apparel and co-ordinated denim apparel. (*coordonné*)

## REMISSION

2. Subject to sections 3 and 4, remission is hereby granted of the customs duties paid or payable under the *Customs Tariff* to a women’s blouse, shirt or co-ordinated apparel manufacturer, set out in the schedule in respect of blouses, shirts or co-ordinated apparel imported into Canada by the manufacturer during the period beginning on January 1, 1998 and ending on December 31, 2004.

3. The remission granted under this Order in respect of imports during any calendar year shall not exceed the total amount of customs duties remitted to the manufacturer under the *Blouses and Shirts Remission Order* in respect of blouses and shirts imported during 1995.

4. Remission is granted on condition that a claim for remission is made to the Minister of National Revenue within five years after the day on which the blouses, shirts and co-ordinated apparel are imported into Canada.

History: Section 4 amended by SOR/2001-315, s. 7, effective August 28, 2001; section 4 formerly read:

4. Remission is granted on condition that a claim for remission is made to the Minister of National Revenue within three years after the day on which the blouses, shirts and co-ordinated apparel are imported into Canada.

## COMING INTO FORCE

5. This Order comes into effect on December 29, 1997.

SCHEDULE  
 (*Section 2*)

122206 Canadian Fleecewear  
 141368 Canada Inc.  
 158329 Canada Inc. (Les Modes Clientele)  
 2791056 Canada Inc.  
 3103-2964 Quebec Inc.  
 526832 Ontario Ltd.  
 537508 Ontario Ltd.  
 Aero Garments Ltd.  
 Algo Industries Ltd.  
 A & R Dress Co. Inc.  
 Basic International  
 Beker Fashion Enterprises  
 Berkeley Dress Co. Ltd.  
 Bottoms Up Fashions Inc.  
 Boutique Jacob Inc.  
 Boutique Knitting Mills Inc.  
 Bozart Knitting Mills Ltd.  
 Café au Lait Fashions Inc.  
 Camice Ltd.  
 Carla Jane Dress & Sportswear  
 Carlton Enterprises Ltd.

Chemises Ltée JML Shirt Ltd.  
 Cin Cin Industries Inc.  
 Clockwise Fashions Ltd.  
 Collection Conrad C. Inc.  
 Collection Leyla Inc.  
 Colour Works Clothing Co. Ltd.  
 C.Q.C. Manufacturing  
 Créations Marie Galante Inc.  
 Creations A.I. Inc.  
 Creations Dan Valy Inc.  
 Creations Les Enfants Joyeux  
 Dash Manufacturing Ltd.  
 David Bradley Fashions Inc.  
 Dizaro Clothing Inc.  
 Elite Blouse & Skirt (1999) Mfg. Ltd.  
 Explosive Fashions Inc.  
 Fashion Gallery Industries Inc.  
 Femme de Carriere  
 Fersten Originals Inc.  
 First Class Fashions  
 Franco Mirabelli Design Inc.

Fred David International Inc.  
 Freda's Originals  
 Freed & Freed International  
 Glensport Inc.  
 Hallmark Garments Mfg.  
 Happy Rompers Inc.  
 Hiroko Originals Inc.  
 Honey Fashions Ltd.  
 I.D. Fashion Ltd.  
 Importations Jeremy D Limited  
 Impromptu Fashions  
 Jackie K  
 Jalpico  
 J.C. Kids Apparel Inc.  
 Jeno Neuman & Fils Inc.  
 JMJ Fashions Inc.  
 Jones Apparel Group Canada Inc.  
 Katescorp Inc.  
 Kimme-O  
 Koret Canada Inc.  
 Kovac Manufacturing  
 K.T.H. Creations Inc.  
 Lacharite Apparels (1989)  
 La Chemise Lapointe Inc.  
 Lana-Lee Fashions Inc.  
 Layette Minimome Inc.  
 Le Groupe Vêtements Yonkers  
 Le Kidz  
 Leslie Belle Manufacturing Ltd.  
 Les Collections Raffinalla Ltée  
 Les Modes Internationales  
 Les Modes JMS Fashions Int'l  
 Les Modes Premiere Class Inc.  
 Linda Lundstrom Ltd.  
 Lionel Victor Limited  
 Looks Sportswear Ltd.  
 Louben Sportswear Inc.  
 Marli Fashions (Div. 171685 Can. Inc.)  
 Meris Fashion Imports  
 Michael Phillips Ltée  
 Milton Selections Inc.  
 Mister Leonard Inc.

Moda Vero Limited  
 Mode Pinpoint Fashions  
 Moderama Sportswear Inc.  
 Modes Mercedes Inc.  
 Modes Precious Times Fashions Inc.  
 Mr. Jax Fashions Inc.  
 Multiwear Inc.  
 Nancy G Dress Corp  
 Niba Original Ltée  
 Nu-Mode Dress Co.  
 Nygard International Ltd.  
 Oodles Children's Wear Inc.  
 O T L Industries Inc.  
 Pantel Inc.  
 Paris Sportswear Ltd.  
 Paris Star Knitting Mills Inc.  
 Powerline  
 Private Collections Ltd.  
 Private Source Inc.  
 Put-Em On Fashions  
 Re-Al-Ge (Canada) Inc.  
 Royal Shirt Co. Ltd.  
 S C & Co. (Sportswear) Inc.  
 Simon Chang Concepts Inc.  
 Sports Collection Paris Inc.  
 Style 1 Designs Ltd.  
 Style Queen Dress Inc. (Robes)  
 Tell-Ex Fashions International  
 Tess Sportswear Ltd.  
 Texport Trading Inc.  
 Top This Fashions Inc.  
 Tribal Sportswear Inc.  
 Universal Sales Inc.  
 Utility Garments Inc.  
 Valia Sportswear Ltd.  
 Venture III Industries Inc.  
 Vêtements de Sport Looks Ltée  
 Vêtements Junior Club X Inc.  
 Vêtements Va-Yola Ltée  
 West Coast Apparel Inc.  
 Young Scene Sportswear Inc.

History: Schedule amended by SOR/2001-315, s. 8, effective August 28, 2001; schedule formerly read:

SCHEDULE  
(Sections 2 and 3)

122206 Canadian Fleecewear	Importations Jeremy D Limited
141368 Canada Inc.	Impromptu Fashions
158329 Canada Inc. (Les Modes Clientele)	Jackie K
2791056 Canada Inc.	Jalpico
3103-2964 Quebec Inc.	J.C. Kids Apparel Inc.
526832 Ontario Ltd.	Jeno Neuman & Fils Inc.
537508 Ontario Ltd.	Jeune Chic Fashions Inc.
Admire Inc.	JMJ Fashions Ltd.
Aero Garments Ltd.	Jones Apparel Group Canada Inc.
Algo Industries Ltd.	Jones Designs
A & R Dress Co. Inc.	Junior Scene, Div. Algo Industries Ltd.
Basic International	Junior Scene 1971 Inc.
Beker Fashion Enterprises	Katescorp Inc.
Berkeley Dress Co. Ltd.	Kimme-O
Bottoms Up Fashions Inc.	Koret Canada Inc.
Boutique Jacob Inc.	Kovac Manufacturing
Boutique Knitting Mills Inc.	K. T. H. Creations Inc.
Bozart Knitting Mills Ltd.	Lacharite Apparels (1989)
Café au Lait Fashions Inc.	La Chemise Lapointe Inc.
Camice Ltd.	Lana-Lee Fashions Inc.
Carla Jane Dress & Sportswear	Layette Minimome Inc.
Carlton Enterprises Ltd.	Le Groupe Vetements Yonkers
Cin Cin Industries Inc.	Le Kidz
Clockwise Fashions Ltd.	Leslie Belle Manufacturing Ltd.
Collection Conrad C. Inc.	Les Modes Internationales
Collection Leyla Inc.	Les Modes JMS Fashions Int'l
Colour Works Clothing Co. Ltd.	Les Modes Nouvelle-Vie Ltée
Contempra Fashions International Ltd.	Les Modes Premiere Class Inc.
C.Q.C. Manufacturing	Linda Lundstrom Ltd.
Creation Marie Galant Inc.	Lionel Victor Limited
Creations A.I. Inc.	Lori Ann
Creations Dan Vally Inc.	Louben Sportswear Inc.
Creations Les Enfants Joyeux	Looks Sportswear Ltd.
Dash Manufacturing Ltd.	Mandaly Imports
David Bradley Fashions Inc.	Marli Fashions (Div. 171685 Can. Inc.)
Dizaro Clothins Inc.	Meris Fashion Imports
Elite Blouse & Skirt Mfg. Inc.	Michael Phillips Ltée
Explosive Fashions Inc.	Milton Selections Inc.
Fashion Gallery Industries Inc.	Mister Leonard Inc.
Femme de Carriere	Moda Vero Limited
Fersten Originals Inc.	Mode Pinpoint Fashions
First Class Fashions	Moderama Sportswear Inc.
Franco Mirabelli Design Inc.	Modes Mercedes Inc.
Fred David International Inc.	Modes Precious Times Fashions Inc.
Fredas Originals	Mr. Jax Fashions Inc.
Freed & Freed International	Multiwear Inc.
Glensport Inc.	Nancy G Dress Corp
Happy Rompers Inc.	Niba Original Ltée
Hiroko Originals Inc.	Nu-Mode Dress Co.
Honey Fashions	Nygaard International Ltd.
I.D. Fashions Ltd.	Oodles Children's Wear Inc.

O T L Industries Inc.  
 Pantel Inc.  
 Paris Sportswear Ltd.  
 Paris Star Knitting Mills Inc.  
 Powerline  
 Private Collections Ltd.  
 Private Source Inc.  
 Put-Em On Fashions  
 Re-Al-Ge (Canada) Inc.  
 Royal Shirt Co. Ltd.  
 S C & Co. (Sportswear) Inc.  
 Simon Chang Concepts Inc.  
 Sports Collection Paris Inc.  
 Style 1 Designs Ltd.  
 Style Queen Dress Inc. (Robes)  
 Tabah International

Tell-Ex Fashions International  
 Tess Sportswear Ltd.  
 Texport Trading Inc.  
 Top This Fashions Inc.  
 Tribal Sportswear Inc.  
 Universal Sales Inc.  
 Utility Garments Inc.  
 Valia Sportswear Ltd.  
 Venture III Industries Inc.  
 Vetements de Sport Looks Ltée  
 Vetements Junior Club X Inc.  
 Vetements Va-Yola Ltée  
 West Coast Apparel Inc.  
 Young Scene Sportswear Inc.

## APPENDIX B

### LIST OF REGIONAL CUSTOMS CLIENT SERVICES OFFICES

#### ATLANTIC REGION

P.O. Box 3080 (South)  
 Halifax South Postal Station  
 1557 Hollis Street  
 Halifax NS B3J 3G6  
 CANADA

#### QUEBEC REGION

(QUÉBEC)  
 P.O. Box 2267  
 130 Dalhousie Street  
 Québec QC G1K 7P6  
 CANADA

#### (MONTRÉAL)

400 Place d'Youville  
 Montréal QC H2Y 2C2  
 Canada

#### NORTHERN ONTARIO REGION

11th floor  
 333 Laurier Avenue West  
 Ottawa ON K1A 0L9  
 CANADA

#### SOUTHERN ONTARIO REGION

(TORONTO)  
 P.O. Box 10, Station "A"  
 1 Front Street West  
 Toronto ON M5W 1A3  
 CANADA

#### (HAMILTON)

P.O. Box 2989  
 26 Arrowsmith Road  
 Hamilton ON L8N 3V8  
 CANADA

#### (WINDSOR)

P.O. Box 1655  
 Windsor ON N9A 7G7  
 CANADA

#### (LONDON)

P.O. Box 5940  
 451 Talbot Street  
 London ON N6A 4T9  
 CANADA

#### PRAIRIE REGION

#### (WINNIPEG)

Federal Building  
 269 Main Street  
 Winnipeg MB R3C 1B3  
 CANADA

#### (CALGARY)

Harry Hays Building  
 220-4th Avenue South East  
 Calgary AB T2G 4X3  
 CANADA

#### PACIFIC REGION

503-333 Dunsmuir Street  
 Vancouver BC V6B 5R4  
 CANADA



## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Duty Deferral Programs Trade Incentives Programs</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>6587-2</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Tariff</i>, Section 115 Order in Council, P.C. 1997-2057, dated December 29, 1997 as amended</p>	<p><b>OTHER REFERENCES –</b></p> <p>D7-4-2, D10-14-16, D10-17-15, D17-1-10</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D8-11-2</p>	

Services provided by the Canada Customs and Revenue Agency are available in both official languages.

This Memorandum is issued under the authority of the Commissioner of Customs and Revenue.

