



Ottawa, June 28, 2013

CUSTOMS NOTICE 13-015

Clarification of the *Imported Goods Records Regulations*

1. This customs notice offers clarification from the Canada Border Services Agency (CBSA) with respect to the record-keeping requirements relating to goods imported duty free under tariff item 9948.00.00. It is proposed that the clarifications described in this notice come into force on June 28, 2013, subject to Governor in Council approval.

Implementation

2. Effective June 28, 2013, for commercial goods imported and released duty free under tariff item 9948.00.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, it will be clarified that the CBSA will allow the importer of the goods to attest to the intended use to be made of the goods in an article listed in tariff item 9948.00.00, rather than require a certificate or other such record to be signed by the user of the commercial goods attesting to their actual use.

3. The importer of the goods remains obligated under section 2 of the *Imported Goods Records Regulations* to keep records of its written attestation sufficient to confirm the intended use to be made of the goods.

4. The importer of the goods remains obligated under section 118 of the *Customs Tariff* to advise the CBSA when it becomes aware of any diversion of the goods to a use other than that on the basis for which they were released duty free, and to keep records sufficient to confirm that the full applicable duties have been paid.

Proposed Regulatory Clarifications

5. As this clarification relieves the importer of goods classified in tariff item 9948.00.00 from having to obtain a certificate or other record of actual use from the user of the goods, an amendment to section 3 of the *Imported Goods Records Regulations* is required. This will clarify that individual consumers are not required to certify the actual use of the qualifying goods that they purchase from a Canadian retailer.

6. Consequential amendments to other regulations issued under the Customs Act may also be required. The CBSA will pursue these required regulatory amendments in accordance with section 167.1 of the *Customs Act*.

Additional Information

7. 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**.

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