



Ottawa, December 5, 2002

# MEMORANDUM D10-14-18

## DETERMINATION OF WEIGHT FOR DUTY PURPOSES OF FRESH FRUITS AND VEGETABLES

This Memorandum outlines the manner in which the weight of fresh fruits and vegetables will be determined for the purpose of establishing the amount of duty payable.

### Legislation

Section 7 of the *Customs Tariff* provides that:

“For the purposes of this Act, if a rate of custom duty is based in whole or in part on the weight of goods, the customs duties imposed on the goods are, unless otherwise provided, to be calculated on the basis of the net weight of the goods.”

The manner in which the weight for duty of fresh fruits and vegetables are to be determined is “otherwise provided” in Supplementary Note 1 of both Chapters 7 and 8, in the *Customs Tariff* Schedule: this other manner is set forth as follows.

### Supplementary Note 1 to Chapter 7

“The weight of the packages must be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08 or 07.09.”

### Supplementary Note 1 to Chapter 8

“The weight of the packages must be included in the weight of the goods for the purpose of calculating the customs duties on the goods classified under heading 08.06, 08.08, 08.09 or 08.10.”

## GUIDELINES AND GENERAL INFORMATION

1. Subject to paragraph 4, the railway billing weight may be taken as *prima facie* evidence of the weight for duty of fresh fruits and vegetables when transported by railway. Unless the customs officer has good reason to believe that it is not a fair average weight, the railway billing weight will be taken as the weight for duty and also as the weight for valuation purposes.
2. If the customs officer does not believe that the railway billing weight is a fair average weight, then the weight must be ascertained by weighing a sufficient number of packages

and duty must be collected on the basis of the weight as ascertained, and the importer/owner must be notified of the decision at the time of weighing. The same weight must be taken as the basis of value and for the payment of duty.

3. Supplementary Note 1 to Chapters 7 and 8 provide that, for certain subheadings, the weight of the packages shall be included in the weight for duty. In cases where the fruits and vegetables are packed in small containers, several of which are shipped in one case or transportation package, the weight of such outside case or transportation package is not to be included in the weight for duty.

4. While paragraphs 1 through 3 of this Memorandum admit the use of railway billing weights as *prima facie* evidence of the weight to be used for duty purposes of fresh fruits and vegetables, it has been determined that such weights do not always represent the true weights of the products. Therefore, the billing weight will be accepted only when customs officers are satisfied that such weight is a fair weight for assessment purposes.

5. In the case of shipments by truck, if highway scale weight slips are not available or there is reason to believe the slips do not accurately reflect the weight of the shipments, a weight check will be made. When fruits and vegetables are duty free or subject to *ad valorem* duty only, weighing is not required and the weight shown on shipping documents may be accepted for statistical purposes.

### Additional Information

6. Any questions concerning this Memorandum should be directed to client services at any regional customs office or to:

Senior Program Officer  
Food, Chemicals, Plastics and Rubber Unit  
Tariff Classification and International Nomenclature  
Division  
Trade Policy and Interpretation Directorate  
Customs Branch  
7th floor, 191 Laurier Avenue West  
Ottawa ON K1A 0L5  
Telephone: (613) 952-6741  
Facsimile: (613) 952-4074  
Email: Anne-Marie.Broadbent@ccra-adrc.gc.ca

## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Trade Policy and Interpretation Directorate Food, Chemicals, Plastics and Rubber Unit</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>N/A</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Tariff</i>, Section 7 Chapters 7 and 8 of Schedule I to the <i>Customs Tariff</i></p>	<p><b>OTHER REFERENCES –</b></p> <p>N/A</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D10-14-18, January 1, 1988</p>	

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

