

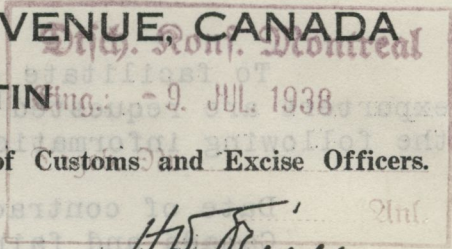
DEPARTMENT OF NATIONAL REVENUE, CANADA

(Customs Division)

APPRAISERS' BULLETIN

(Miscellaneous Series)

For the guidance of Customs and Excise Officers.



INDEX SUBJECT

Goods Purchased under Contract for Future Delivery.

N.B. goods shall not be entered at less than their true invoice value.

Commissioner of Customs.  
Ottawa, 5th July, 1938.

File No. 195231. Superseding Appraisers' Bulletin Misc. No. 2

Value for Duty of Goods Purchased under Contract for Future Delivery

The home consumption price currently quoted for standard goods not made specifically to order but kept in stock and available for reasonable delivery, is under normal conditions prima facie evidence of the fair market value as sold for home consumption at the time similar goods are exported to Canada notwithstanding that the particular goods exported to Canada may have been ordered by the purchaser some time previous to the date of shipment.

In some cases goods are made specifically to order and, therefore, are not available for delivery until they have been fabricated and appropriated to the contract. In such circumstances the sale actually takes place at the time the goods are delivered or are available for delivery. The commercial invoice price of such goods most recently contracted for and shipped in the country of export for consumption therein at the time similar goods are exported to Canada indicates the fair market value as sold for home consumption.

Provided always that the "fair market value at time and place of shipment" may not be less than the actual cost of production plus a reasonable advance for selling cost and profit.

The amount of any advance in the market value of goods between the date of contract of sale and the date of their exportation to Canada shall not be subject to special or dumping duty, provided that the purchase agreement firmly establishes the price and quantity, that final shipment is made within a period in accordance with the usual home market practice, and, that the actual date of contract of sale is established to the satisfaction of the Collector of Customs and Excise.

MISC. No. 2

REVISED

(Over)

Handwritten notes and signatures: 'Wg', 'Kö', 'Hain', 'Kanal-Verbestimmungen', and 'zoll'.

Misc. No. 2 Revised (Cont'd)

To facilitate entry at Customs of 'made to order' goods, exporters are requested to show in the body of Customs invoices the following information:

Date of contract of sale to purchaser in Canada and fair market value in the country of export on that date.

The date of most recent contract of sale of similar goods, for consumption in the country of export, available for delivery or shipped at or about the time shipment goes forward to Canada. Also, the fair market value of those similar goods and date of shipment.

The value for duty of machines or other articles of equipment which are not standard goods but are always manufactured to the customer's order and specification, each item being a specially engineered or custom built job, and for which, therefore, there is no published price information, can only be determined after investigation at the office of the exporter as to the actual cost of production and usual advance for selling cost and profit.

MISC. No. 2

REVISED

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