Memorandum D11-11-3

Ottawa, August 9, 2019

Advance Rulings for Tariff Classification

In Brief

This memorandum has been revised to include:
- updates on the policy regarding the postponement of the effective date of an advance ruling and situations where an advance ruling will not be issued and the request rejected;
- new policies on the retention, disposal and the returning period of the advance ruling request (and/or supporting literature and/or sample) to the applicant;
- clarification on the 120 day service standard when the CBSA requests samples for laboratory analysis;
- clarification on an advance ruling request for a conditional relief tariff item; and,
- new procedures for the exchange of information by email between the applicant or their agent and the CBSA.

This memorandum outlines the Canada Border Services Agency’s (CBSA) program for issuing advance rulings for tariff classification under paragraph 43.1(1)(c) of the Customs Act.

Legislation

Customs Act
Section 32.2 – Corrections
Section 42.01 – Verifications
Section 43.1 – Advance rulings
Section 59 – Re-determination or further re-determination
Section 60 and 61 – Review, Re-determination and Further Re-determination by President
Section 67 – Appeals and References
Section 107 – Disclosure of Information
Tariff Classification Advance Rulings Regulations

Guidelines and General Information

Definitions
1. For the purpose of this memorandum, the following definitions apply:

Applicant – means the person requesting an advance ruling.

Advance Ruling – means an advance ruling on the tariff classification of goods given under paragraph 43.1(1)(c) of the Customs Act (the Act).
Agents – are persons who are authorized to transact business with the CBSA on behalf of another person, as per Memorandum D1-6-1, Authority to Act as an Agent.

Person – means an individual, a partnership, a corporation, a trust, the estate of a deceased individual or a body that is a society, a union, a club, an association, a commission or other organization of any kind.

Ruling recipient – means the person to whom the advance ruling has been issued.

Who May Apply for an Advance Ruling

2. Pursuant to the Tariff Classification Advance Rulings Regulations (Regulations), an application for an advance ruling in respect of goods proposed to be imported may be made by any member of the following classes of persons:

(a) importers of goods in Canada;

(b) persons who are authorized to account for goods under paragraph 32(6)(a) or subsection 32(7) of the Act, as per Memorandum D1-6-1; and

(c) exporters or producers of those goods outside of Canada.

How to Apply for an Advance Ruling

3. An advance ruling request must be in the form of a letter or an email and should contain all the information requested in Appendix A of this Memorandum. Failure to provide all the necessary information will result in the rejection of the request or a request for supplementary information, such a request may cause a delay in the issuance of the ruling by the CBSA. If it is determined that the goods’ description is inaccurate or that any relevant supporting documentation provided in the request is not complete or is misleading, resulting in a misclassification of the good, the ruling issued will be declared invalid and either revoked or modified. The importer may no longer benefit from the tariff classification decision if the material circumstances change.

4. Each advance ruling request is to be restricted to an individual good. However, request involving a range of similar goods will be considered if it can be shown that the goods in question are so similar that a tariff classification decision on goods of one kind applies to other kinds of goods. (i.e., a request on goods that are simple variations in colour, size, where such variations do not affect the classification). The decision to allow this type of advance ruling request will be at the discretion of the CBSA.

5. An advance ruling request made for a good, in which the applicant may believe is one tariff classification number applies, may result in two tariff classification numbers. In such case, one single advance ruling letter will be issued with two Technical Reference System (TRS) numbers and two tariff classification numbers.

6. The advance ruling request must be sent by mail or by email to the appropriate regional CBSA Trade Operations Divisions office. If the applicant has an office in Canada, the request should be sent to the region in which the applicant’s office is located; this also applies to non-resident importers who have an office in Canada. If the applicant does not have an office in Canada, the advance ruling request should be sent to the region that serves the area where the majority of importations are expected to occur. The regional CBSA office will redirect the advance ruling request, if required. The advance ruling request letter or email should be marked “Attention: Tariff Classification Advance Ruling Request”.

7. The advance ruling request must be submitted in English or French and signed by the applicant or a person authorized by the applicant to make the request. The person who signs the request must have knowledge of the issues raised in the request. The CBSA retains the right to reject the advance ruling request if these conditions are not fulfilled.

8. If the applicant is aware of any request for a re-determination, a further re-determination or a review or an appeal of an advance ruling on an identical or similar good that the CBSA has not yet ruled on, the applicant must disclose this information in the advance ruling request.
Publication of an advance ruling

9. Publishing rulings relating to the tariff classification of goods benefits the trade community by establishing a comprehensive online repository of rulings, providing a valuable resource to assist importers in properly reporting and accounting for goods, and contributing to a uniform and transparent administration of the trade programs.

10. Subject to the consent of the applicant, the CBSA will publish the advance ruling in its entirety. Accordingly, applicant must include in the advance ruling request, their choice from one of the consent option statements provided in Appendix B, to either grant or withhold consent to the publication of the advance ruling once issued by the CBSA. Failure to provide a choice of consent option statement will result in a rejection of the advance ruling request.

11. The CBSA requires the consent statement to be signed by the importer, the exporter, the producer of the goods or by their authorized agent, for which the application is being made.

12. It is important to note that advance rulings are binding only between the CBSA and the ruling recipient. While published advance rulings are for reference purposes only, they provide meaningful guidance to assist other importers in complying with Canada’s trade legislation. For the above reasons, although there is no obligation to do so, the CBSA encourages an applicant to consent to the publication of its advance ruling.

Exchange of information by email with the CBSA

13. The CBSA encourages the exchange of information by email with the applicant.

14. The applicant who chooses to exchange information by encrypted or non-encrypted email with the CBSA must indicate in the exchange of information by email request, their choice between encrypted or non-encrypted email. This request may be made at the time the advance ruling request is sent to the regional CBSA Trade Operations Divisions office, or at any other time during the advance ruling process. Additionally, the applicant may change their choice at any time during the advance ruling process.

15. The exchange of information by email request must meet the required conditions by the CBSA. These conditions are described in the exchange of information by email with the CBSA request template letter, available in Appendix C of this Memorandum.

16. When the exchange of information by email request does not meet the required conditions, the CBSA will proceed by default with the usual information exchange by regular mail procedures (registered mail).

17. An authorized agent, in accordance with Memorandum D1-6-1, can present an exchange of information request with the CBSA by email request on behalf of their client.

18. An applicant who does not indicate clearly in their exchange of information by email request their choice to use encrypted or non-encrypted email, will have their advance ruling request processed using the regular exchange of information procedures (registered mail).

19. The CBSA does not guaranty the security of electronic communication. In consenting to communicate with the CBSA by email, the applicant accepts all the inherent risks and thus relieves the CBSA from all responsibility, present and future, related to the protection of the information exchanged by email. For more information about the consent, please see Appendix C of this Memorandum.

20. When the request meets the required conditions, the CBSA will accept the exchange of information by email request and will send to the applicant, by encrypted or unencrypted email depending on the case, all the documents related to the advance ruling request process.

21. The CBSA must obtain an electronic receipt and a reading acknowledgments from the applicant for every document exchanged by email during the advance ruling process. If it is not possible to obtain an electronic receipt and a reading acknowledgment, other forms of acknowledgment will be considered valid (email, phone call, etc.).

22. The authorisation to exchange of information by email is valid during the processing of a single advance ruling request presented by the applicant.
23. The reception date of the documents is deemed to be the date when the email is sent / received. The deemed date will be the first business day following a Saturday, a Sunday or a statutory holiday, if the email has been sent / received on one of those days.

24. For more information on the exchange of information with the CBSA by email procedures, please contact the Border Information Service (BIS) or a CBSA Trade Operations Divisions office.

**Advance Ruling Request for Conditional Relief Tariff Items**

25. The conditions specified in a conditional relief tariff item often relate to some action or use of the goods after importation. The applicant can include in their request for an advance ruling, a consideration of a conditional relief tariff item from Chapter 99 of the Customs Tariff, in addition to the tariff classification under Chapters 1-97. If the product is determined, based on the information provided at the time of the application, to be capable of satisfying the condition(s) of relief set out in a Chapter 99 tariff item, the advance ruling letter will state that the product may qualify and will be subject to all requirements specified in Memorandum D11-8-5, Conditional Relief Tariff Items, including proof of actual use and the reporting of diversions from the qualified use.

26. For conditional relief tariff items provided for in Chapters 1-97 of the Customs Tariff, the CBSA will provide both the classification number that provides relief: the classification number if the condition of relief is to be met, and the classification number applicable if the condition of relief cannot be met.

**Advance Ruling for Goods on the Import Control List (ICL)**

27. Persons interested in importing goods identified on the Import Control List, as provided for under the Export and Import Permits Act, are recommended to apply for an advance ruling for tariff classification. This may facilitate the application of import permits from Global Affairs Canada for the importation of agriculture goods subject to tariff rate quotas.

28. Since quota status/quota counts relative to particular customs transactions of agricultural products are not known at the time the advance ruling is issued, both the “within access” and “over access” tariff items, will be provided in the advance ruling. For more information, please see Memorandum D19-10-2, Administration of the Export and Import Permits Act (Importations).

**Advance Ruling for CITT Textile Tariff Relief Investigations**

29. The Canadian International Trade Tribunal (CITT) investigates requests from domestic producers for tariff relief on imported textile inputs that they use in their production operations, and makes recommendations to the Minister of Finance in respect of those requests.

30. Persons requesting tariff relief on imported textile inputs must first obtain an advance ruling for tariff classification of their textile inputs prior to filing their request to the CITT. Requests for this type of ruling must be forwarded to:

   Director  
   Trade Policy Division  
   Commercial and Trade Branch  
   Canada Border Services Agency  
   222 Queen Street, 4th floor  
   Ottawa ON K1A 0L8

31. In addition to the information required for an advance ruling as identified in Appendix A, applicant must:

   (a) indicate that they plan to request textile tariff relief from the CITT for the subject fabrics;

   (b) provide all the product information that is currently requested in question 5 of the Requester’s Questionnaire in the CITT’s Textile Reference Guide (October 1996); and

   (c) submit with their ruling request the same quantity of samples as currently required by the Textile Reference Guide. The samples will be retained until such time as a valid request has been submitted to the CITT up to a maximum period of one year.
Prohibited Goods

32. Advance rulings will be issued for goods that may be classified under tariff items 9897.00.00 and 9898.00.00. In the advance ruling letter, the applicant will be advised whether such goods are prohibited from importation into Canada. The complete text of these tariff items can be obtained from the Customs Tariff.

33. For information on advance rulings for goods that may be classified under tariff item 9899.00.00, please refer to Memorandum D9-1-1, Canada Border Services Agency’s Policy on the Classification of Obscene Material and Memorandum D9-1-15, Canada Border Services Agency’s Policy on the Classification of Hate Propaganda, Sedition and Treason.

Postponing the Issuance of an Advance Ruling

34. Pursuant to the Regulations, an officer may postpone the issuance of an advance ruling in respect of goods where goods, other than those for which an application for an advance ruling was made, are the subject of one of the following processes, the result of which is likely to affect the advance ruling:

(a) a verification under section 42.01 of the Act;

(b) a review, re-determination or further re-determination of tariff classification under section 59, 60 or 61 of the Act, as the case may be; or

(c) a hearing before the CITT or any court.

35. The CBSA authorizes an agent to postpone the issuance of an advance ruling in a case where policy interpretation is under review as a result of a legislative change, a court decision or a Free Trade Agreement.

Situations when an Advance Ruling will not be issued and the Request Rejected

36. Pursuant to the Regulations, there are situations when it is impractical or unreasonable to issue an advance ruling and the request will be rejected. These situations include, but are not limited to, where:

(a) the request relates to hypothetical goods;

(b) the applicant has already been issued a decision under section 43, 59, 60, 61 or 67 of the Act on the goods for which the application is made;

(c) it is not possible to determine all the material facts (i.e., information relevant to the tariff classification of the goods);

(d) the request pertains to more than three goods, such as the contents of commercial catalogues;

(e) supplementary information was requested and not provided within 30 days or by a date as determined by the officer; or

(f) the request does not meet the requirements listed in Appendix A of this Memorandum.

37. The rejection of the advance ruling request does not preclude an applicant from submitting a new request which is in accordance with the requirements of Appendix A of this Memorandum.

Record retention and disposal procedures

38. The advance ruling request is subject to record retention and disposal procedures. The CBSA will retain the advance ruling request for a minimum period of five years, after which time it may be disposed of in the appropriate manner. The applicant who chooses to have their advance ruling request (and/or supporting literature and/or sample) returned to them, is responsible for providing the appropriate packaging, labelling, and postage at the time of the request.

Conflicting Rulings and Determination

39. If a person has been issued conflicting decision under section 43, 59, 60 or 61 of the Act, for the same goods, the ruling bearing the most recent date will take precedence.
40. In instances where the CBSA becomes aware of conflicting advance rulings, the Agency will immediately undertake a review of the issue and will, upon conclusion of that review, revoke or modify the incorrect ruling to resolve the matter, as appropriate.

Validity of an Advance Ruling

41. An advance ruling will be considered valid and will be honoured by the CBSA as long as the following conditions continue to apply to the ruling issued with respect to the subject goods:

(a) all conditions in the ruling have been met and if the ruling has not been revoked or modified;
(b) there is no change in the material facts, circumstances or laws of Canada on which the ruling is based;
(c) the description of the goods provided in the ruling request was complete and accurate, and there were no misstatements or omissions of material facts relevant to the tariff classification; and
(d) the importation of the goods is made by the ruling recipient or their agent.

42. To ensure receipt of the benefits of an advance ruling at the time of importation, importers should quote the advance ruling number (TRS number) on the Form CI1, Canada Customs Invoice, the commercial invoice, in the “description” field of the Form B3-3, Canada Customs Coding Form, or in the “input ruling reference number” field (K160) for CADERX participants.

Modification or Revocation of an Advance Ruling

43. The CBSA may review an advance ruling at any time to confirm its continued validity. Consequently, as a result of the review, an officer may modify or revoke an advance ruling given in respect of goods:

(a) the advance ruling is based on an error of fact or in the tariff classification of the goods;
(b) the advance ruling must conform with a decision of a Canadian court or tribunal or a change in the laws of Canada;
(c) there is a change in the material facts or material circumstances on which the advance ruling is based;
(d) if the Commissioner revises an advance ruling under paragraph 60(4)(b) of the Act.

Effective Date

44. An advance ruling is effective on the date on which it is issued, or on such a later date as may be specified in the advance ruling letter. The advance ruling shall remain in effect until such time as notified by the CBSA that the ruling is revoked or modified. The revocation or modification of an advance ruling may be the result of a review, a re-determination, a further re-determination or an appeal, or change to the legislation upon which the ruling is based. Some advance rulings, due to the nature of the request, may be qualified with a time limit. If so, this will be stated in the advance ruling.

45. The CBSA may retroactively revoke or modify the advance ruling to reflect changes or omissions. The modification or revocation of an advance ruling is effective on the date on which the modification or revocation is issued or on such later date as specified in the modified ruling.

46. Should the CBSA discover that the ruling issued is incorrect due to a CBSA interpretive or administrative error, the original ruling will be honoured but modified. In such instances, the CBSA will consider and treat the original incorrect ruling as being valid for the period beginning from the effective date of the original ruling letter, to the date it is modified by a modified ruling with its own effective date.

47. Pursuant to the Regulations, the revocation or modification of an advance ruling is effective on the date it is issued. However, an officer may postpone the effective date of a modification or revocation of an advance ruling for a period not exceeding 90 days where the person to whom the advance ruling was given demonstrates that the person has relied in good faith on that advance ruling to the person’s detriment.

48. The decision to delay the effective date will be based on evidence supplied by the advance ruling recipient, which may include contracts, purchase orders, past importations, or other documentation tending to establish that contracts in order to the production of goods and the production of goods to be imported after the revocation or
modication, were arranged prior to the modification or revocation and that the recipient had relied on the ruling in good faith. It will identify the specific advance ruling on which reliance is claimed.

Reason to Believe

49. With respect to section 32.2 of the Customs Act, as indicated in Memorandum D11-6-6, “Reason to Believe” and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty, an advance ruling is considered to be a type of specific information that gives the importer “reason to believe” that a declaration is incorrect.

50. Importers should not rely on the validity of advance rulings issued to another party for the reasons outlined in paragraphs 54 and 55.

Request for a Review

51. A request for review of the advance ruling under subsection 60(2) of the Act must be filed within 90 days of the date of issuance of the ruling letter. This date may not be the same as the ruling’s effective date. More information can be found in Memorandum D11-6-7, Request under Section 60 of the Customs Act for a Re-determination, a further Re-determination or a Review by the President of the Canada Border Services Agency.

52. Where an advance ruling is issued to an exporter or producer, the importer is not entitled to appeal the advance ruling nor will the importer receive notice of any revocation or modification of the advance ruling.

Appeals to the Canadian International Trade Tribunal

53. The ruling recipient may file an appeal to the CITT under section 67 of the Act in the usual manner within 90 days if he does not agree with the CBSA’s decision on the dispute. This applies to decisions resulting from requests filed either under subsection 60(1) or subsection 60(2) of the Act.

Reliance on Advance Rulings by Others

54. An advance ruling benefits only the ruling recipient or persons importing the goods in question from the ruling recipient if the ruling recipient is an exporter or producer. Although an importer may quote a specific advance ruling number that was issued to a specific importer, exporter or producer, on their import declaration, the CBSA is not bound to recognize and adhere to the ruling content with regard to that importation. It will, however, make the CBSA aware that there is an advance ruling which may relate to the goods in question. See Memorandum D17-1-10, Coding of Customs Accounting Documents, specifically Field No. 22 – Description, for information on how to refer to an advance ruling.

55. Only the advance ruling recipient may request a review of the advance ruling or any revocation or modification of the ruling, and only the recipient will be notified if the advance ruling is revoked or modified by the CBSA. Additionally, only the ruling recipient may apply for the delay of up to 90 days of the effective date of the revocation or modification of that advance ruling, as detailed in paragraph 47. For these reasons, it is recommended that persons apply for their own advance ruling rather than rely on a ruling issued to another person.

Confidentiality

56. Any confidential business information contained in a request for an advance ruling or in a request for the review of an advance ruling will remain confidential. All information provided to the CBSA is protected from release by Section 107 of the Act. The only specific information with respect to an advance ruling that will be released, other than to the person to whom the ruling was issued, is whether a particular advance ruling number remains in effect or has been revoked or modified. Further information on the ruling must be obtained from the person to whom the ruling was issued. Alternately, if entitled to do so, a person may request that the CBSA issue them their own ruling on the subject. The CBSA will issue an advance ruling that contains confidential business information obtained by the CBSA from someone other than the applicant, only with the permission of the owner of the confidential business information. However, if consent has been given to the CBSA to publish the advance ruling in its entirety such information would be included.

Processing of Request for Advance Ruling
57. As previously stated, a request for an advance ruling that does not comply with all of the provisions of this memorandum will be rejected and returned to the applicant identifying the information missing from the advance ruling request. Furthermore, the CBSA, may, at any time during the course of an evaluation of an advance ruling request, solicit additional information from the applicant. The applicant will be given a period of 30 calendar days from the date of the notice (or such longer period as the notice may provide) to supply any supplementary information that is requested or, otherwise, to comply with the requirements referred to in the notice. If no response to the notice is received within the time allotted, the advance ruling request will be closed administratively and considered rejected.

58. The CBSA has set a service standard of issuing advance rulings within 120 days of receipt of all necessary and complete information, and will seek to issue rulings within a shorter period if possible. This time standard should be taken into consideration when submitting an advance ruling request. If a request with complete information is submitted less than 120 days before the importation in question, the CBSA cannot guarantee that an advance ruling will be issued before the importation date. If all necessary information is not received with the application, further information will be requested and the time standard of 120 days will commence upon receipt of the additional information.

59. The CBSA reserves the right to validate the accuracy of the information contained in a private laboratory analysis report, within the 120 day time standard.

60. The CBSA can request a sample be sent for internal laboratory analysis. In this instance, the time period between the sending of the sample requested until the CBSA receipt of the laboratory analysis report and all other required information, will be subtracted from the calculation of the 120 day service standard.

61. A request for an advance ruling may be withdrawn by the applicant at any time before a ruling is issued. However, the CBSA may inform its trade compliance or recourse officers of the CBSA’s views in regard to the issue involved in the application.

62. The CBSA shall provide the reasons for the advance ruling in the advance ruling letter.

Additional Information

63. 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

Content of a Tariff Classification Advance Ruling Request

1. The advance ruling request must be submitted in writing, in English or French, and supported by all relevant information related to the request.

2. A request for an advance ruling must be accompanied by one of the consent statements provided in Appendix B, either providing or withholding consent for publication of the ruling in its entirety.

3. The consent statement must be signed by the importer, exporter or producer of the goods or by their authorized agent.

4. The applicant who chooses to exchange information by encrypted or non-encrypted email with the CBSA must indicate in the exchange of information by email request, their choice between encrypted or non-encrypted email. This choice may be made at the time the request for an advance ruling is made to the regional CBSA Trade Operations Divisions office, or at any other time during the advance ruling process. Additionally, the applicant may change their choice of exchange of information at any time during the advance ruling process. The chosen method of communication must be clearly indicated in the exchange of information by email request, as per Appendix C of this Memorandum. Passwords may be required during documents exchange between the applicant and the CBSA depending on the communication method chosen by the applicant.

5. The advance ruling request must be limited to a single good. However, the CBSA will consider issuing a ruling covering a product line containing different models of the same generic goods if a ruling on one model will clearly apply to all other models. The CBSA reserves the right to allow or reject such an application or to split such request into separate advance ruling requests.

6. The information requirements detailed below are set out so that an applicant is aware of the extent of the specific information required. The CBSA retains the right to request any supplementary information required any time before issuing an advance ruling, or to reject the request as incomplete if the information is not provided.

Information required in the letter or email of application

7. The name and address of the applicant. If applicable, the business number assigned to the applicant must be given.

8. A statement as to whether the applicant is an importer, a producer (the producer of the goods in question, and if so, whether the producer directly exports the goods to Canada) or an exporter (a person exporting goods to Canada who is not the producer of those goods).

9. The signature of the importer, exporter or producer of the goods, or by their authorized agent, for the advance ruling request.

10. Where the request is made by a third party agent acting on behalf of an importer, exporter or producer, the name and address of the agent requesting the advance ruling. This must be accompanied by a valid Power of Attorney (POA) as defined in Memorandum D1-6-1, signed by the person to whom the advance ruling is intended, granting the agent authorization to act on behalf of the importer, exporter or producer. CBSA retains the right to ensure the validity of the POA. The ruling will be issued in the name of the importer, exporter or producer.

11. The consent to publish statement preference from the consent statement options provided in Appendix B.

12. If applicable, the exchange of information by email request provided in Appendix C.

13. The name and telephone number of a contact person from the importer, foreign exporter or foreign producer. This person should have full knowledge of the goods at issue and to whom the CBSA may direct any inquiries or communication.

14. If the applicant is the importer, the name and address of the exporter and/or producer should be included. If the applicant is the exporter, the name and address of the producer (if not the same person), and that of the importer(s) should be included. If the applicant is the producer, name and address of the exporter (if not the same person), and that of the importer(s) should be included.
15. The principal ports of entry through which it is anticipated the good at issue will be imported.

16. A statement, on the basis of the applicant’s knowledge, as to whether the goods that are subject of the request for an advance ruling are, or have been, the subject of:
   
   (a) a verification of tariff classification;
   
   (b) an administrative review or appeal;
   
   (c) a judicial or quasi-judicial review; or
   
   (d) a request for a NCR or other advice.

17. A statement, on the basis of the applicant’s knowledge, as to whether the goods that are the subject of the request for an advance ruling have previously been imported into Canada.

18. Sufficient and appropriate information, including, but not limited to:

   (a) a detailed description of the goods including trade name, or its commercial, common or technical designation, where applicable;

   (b) the composition of the goods including, where applicable: precise dimensions, respective proportions in percentage or weight, structure of fibers (woven, knitted or otherwise manufactured) etc.;

   (c) a description of the process by which the goods are manufactured;

   (d) a description of the packaging in which the goods are contained;

   (e) the anticipated use of the goods;

   (f) the producer’s or manufacturer’s product literature, drawings, photographs, schematics for the goods, etc.

19. Where possible, a suggested tariff classification number the applicant believes applies to the goods and the reason(s) to support their interpretation.

**General Information**

20. If an applicant has difficulty obtaining proprietary information from the foreign producer or foreign supplier, they can ask for a laboratory analysis report from a private laboratory firm or they may request the producer/foreign supplier to send the information directly to the CBSA. All information provided to the CBSA is protected from release by [Section 107 of the Act](#).

21. Descriptions consisting only of part numbers, trade names, and the like are not satisfactory. The CBSA accepts an advance ruling request only once complete information is received.

22. To determine the proper classification, a laboratory analysis or a visit to the importer’s premises may be required, a representative sample of the goods can be particularly useful for those goods whose essential character is dependent on knowing the good’s precise composition and/or constituent elements, or when seeing or touching a physical sample will facilitate or expedite the classification of the good. Samples are not to be included with the request. These should only be provided at the request of the CBSA. If this product is hazardous, send the product data sheet to the regional office responsible for the request and ship the sample directly to the CBSA laboratory at the following address:

   Canada Border Services Agency  
   Science and Engineering Directorate (S & E)  
   79 Bentley Avenue  
   Ottawa, ON K1A 0L5

23. Applicants should not send a sample to the laboratory without being requested by the CBSA.

24. Should the applicant choose to have the advance ruling request and/or supporting literature and/or sample returned, appropriate packaging, labelling, and postage need to be provided to CBSA. The cost of returning the request to the applicant is at their expense.
Appendix B

Consent to Release to the Public Advance Rulings

Disclaimer

There is no obligation on the applicant to consent to the publication of its advance 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, (Name of Individual) of (Importer/Foreign 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 advance ruling letter issued to me by the CBSA in respect of (Subject of the original request presented by the applicant), in both official languages.

Signature
Date

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

I, (Name of Individual) of (Importer/Foreign 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 advance ruling letter issued to me by the CBSA in respect of (Subject of the original request presented by the applicant).

Signature
Date
Appendix C

Request for exchange of information by email with the Canada Border Services Agency (CBSA)

The applicant must provide a valid email address as well as their consent to exchange information with the CBSA by email. An authorized agent, in accordance with Memorandum D1-6-1, can present an exchange of information by email with CBSA request on behalf of their client.

The applicant has the responsibility to inform the CBSA of any contact information changes (phone number, email address and others).

The applicant who elects to use encrypted email for processing their application, is responsible to ensure the use of compatible software (Winzip and others).

The request for exchange of Information by email, if granted, is valid for a single advance ruling request.

The reception date of the documents is deemed to be the date when the email is sent / received. The deemed date will be the first business day following a Saturday, a Sunday or a statutory holiday, if the email has been sent / received on one of those days.

The CBSA does not guarantee the security of electronic communication. In consenting to communicate with the CBSA by email, the applicant accepts all the inherent risks and relieves the CBSA from any responsibility, present and future, in relation to the protection of the information exchanged by email.

Consent Statement

« I choose to communicate by {Non-Encrypted / Encrypted}**Please indicate your choice** email with the CBSA during the advance ruling (AR) request process. This does include the sending and the reception of documents as well as any other correspondence required during the AR request process. I authorize the communication by email for all exchanges and I accept all the inherent risks. I hereby relieve the CBSA from any responsibility, present and future, in relation to the protection of the information exchanged by email. I have read and I accept the conditions of this agreement».

Signature :

Date :

Case number (if already given by the CBSA) :

Name of the product being the object of the AR :

Name of the applicant / authorized agent :

Business Name :

Occupation/Title :

Business Number (BN) :

Telephone number :

Email :
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| **Legislative References** | Customs Act  
Tariff Classification Advance Rulings Regulations  
Customs Tariff  
Import Control List  
Export and Import Permits Act |
| **Other References** | D1-6-1, D9-1-1, D9-1-15, D11-6-6, D11-6-7, D11-8-5, D17-1-10, D19-10-2  
Forms B3-3 and C11  
CITT  
Global Affairs Canada  
Trade Operations Divisions offices  
Textile Reference Guide (October 1996) |
| **Superseded Memorandum D** | D11-11-3 dated September 30, 2014 |

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