

# Memorandum D14-1-2: Disclosure of Normal Values, Export Prices, and Amounts of Subsidy Established Under the Special Import Measures Act

ISSN 2369-2391

Ottawa, October 21, 2024

This memorandum explains the policy respecting the release of normal values, export prices and amounts of subsidy to importers.

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## Updates made to this D-memo

This memorandum is revised to reflect the adoption of the CBSA Assessment and Revenue Management (CARM) as the official system of record for the collection of duties and taxes, specifically the necessity of an Exporter ID, as well as to reflect appropriate disclosures by the CBSA.

## Guidelines and general information

1. Specific normal values and export prices are generally considered to be confidential and are not publicized or available to the general public. The amount of subsidy calculated for specific exporters who have cooperated in a dumping and/or subsidy investigation will normally be provided in the CBSA's public decision documents, which are available on the [CBSA Web site](#).

2. The CBSA has exporters of goods subject to one or more SIMA measures in force obtain an Exporter ID comprised of a Business Number and Program Account (BN15) generated by the Canada Revenue Agency. These Exporter IDs, alongside Model IDs, are made publically available on the CBSA's [Measures in Force](#) website. An Exporter ID and Model IDs is required to give effect to specific normal values, export price deductions or amounts of subsidy. Importers should consult the "Information Required on Customs Documents" section on the [Measures in Force](#) web page for specific information required for each SIMA measure. 3. Importers should contact their respective exporters to obtain specific normal values, export prices and, if applicable, the amount of subsidy. However, this information may be released by the CBSA for purposes of:

- (a) Releasing goods or accounting for goods released  
CBSA officers may release normal values, export prices and amounts of subsidy to importers on a need-to-know basis, i.e. to obtain release of a shipment of goods or account for goods previously released.
- (b) Determining potential liability for provisional duty, anti-dumping duty and countervailing duty on goods in-transit  
CBSA officers may provide normal values, export prices and amounts of subsidy to an importer relative to goods, which the importer has purchased and which are in transit.
- (c) Determining potential liability for provisional duty, anti-dumping duty and countervailing duty on a possible importation  
CBSA officers may inform a potential importer whether quoted prices will incur SIMA duties. Under no circumstances will normal values, export prices or the amounts of subsidy be provided on a possible importation.

4. Requests for normal values, export prices or amounts of subsidy and potential duty liabilities are to be made in writing and accompanied by a proof of purchase, proof that the goods are in-transit, or proof of the price offered by the exporter.

5. For certain goods, such as capital goods, the amount of anti-dumping duty or countervailing duty payable cannot be conclusively established prior to the entry of the goods. In such instances, the CBSA may require access to information relating to actual production costs, as well as other information relevant to determine the normal value, the export price, or the amount of subsidy not normally available or verifiable in advance of importation. Under certain circumstances, the CBSA may provide the exporter

and importer with an estimate of the assessment, based on information provided in advance of actual production and shipment. The provision of such an estimate is not to be construed as limiting the CBSA in determining the actual assessment on the goods as provided for in the [Special Import Measures Act](#). Please contact the Enforcement officer assigned to the case, as listed on the [Measures in force](#) web page, for more information.

## References

Consult these resources for further information.

## Applicable legislation

- [Special Import Measures Act](#)

## Superseded D-memoranda

D14-1-2 dated January 21, 2009

## Issuing office

Policy Integration, Planning and Performance Division  
Trade and Anti-dumping Programs Directorate  
Commercial and Trade Branch

## Contact us

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**.

[Contact border information services](#)