



Ottawa, February 24, 2012

MEMORANDUM D13-1-1

In Brief

VALUE FOR DUTY OF IMPORTED GOODS

1. This memorandum was formerly titled “*Valuation for Duty Regulations*”. No changes have been made to these Regulations.
2. This memorandum now includes a hyperlink to these Regulations in a new Guidelines and General Information section.
3. The memorandum also includes new references to sources of the Canada Border Services Agency’s (CBSA) information.





Ottawa, February 24, 2012

MEMORANDUM D13-1-1

VALUE FOR DUTY OF IMPORTED GOODS

GUIDELINES AND GENERAL INFORMATION

1. This memorandum provides a hyperlink to the Department of Justice Web site for the Regulations respecting the determination of the value for duty of imported goods under the valuation sections of the *Customs Act*.
2. The *Valuation for Duty Regulations* are no longer fully excerpted in this memorandum. They can be accessed at <http://laws-lois.justice.gc.ca/eng/regulations/SOR-86-792/page-1.html>
3. Additional information with respect to the *Valuation for Duty Regulations* is provided in different D13-series memoranda:
 - (a) Section 2 of the Regulations is addressed in D13-1-3, *Customs Valuation – Purchaser in Canada Regulations (Customs Act, Section 48)*;
 - (b) Section 3 of the Regulations is addressed in D13-4-5, *Transaction Value Method for Related Persons (Customs Act, Section 48)*;

(c) Section 4 of the Regulations is addressed in D13-4-8, *Assists (Customs Act, Section 48)*;

(d) Section 5 of the Regulations is addressed in D13-7-3, *Deductions From the Price Per Unit (Customs Act, Section 51)*; and

(e) Section 6 of the Regulations is addressed in D13-8-1, *“Computed Value” Method (Customs Act, Section 52)*.

4. Memorandum D13-3-1, *Methods of Determining Value for Duty* outlines and explains the methods of determining value for duty under the provisions of the *Customs Act*.

Additional information

5. 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**.

REFERENCES

<p>ISSUING OFFICE – Tariff, Origin and Valuation Division</p>	<p>HEADQUARTERS FILE – HEG 79070-4-1</p>
<p>LEGISLATIVE REFERENCES – <i>Customs Act</i>, sections 44 to 56</p>	<p>OTHER REFERENCES – D13-1-3, D13-3-1, D13-4-5, D13-4-8, D13-7-3 and D13-8-1</p>
<p>SUPERSEDED MEMORANDA “D” – D13-1-1, March 3, 2000</p>	

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