



Ottawa, February 16, 2012

# MEMORANDUM D13-1-2

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## **In Brief**

### **DIRECT SHIPMENT OF GOODS**

1. This memorandum was formerly titled "Direct Shipment of Goods 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 16, 2012

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## DIRECT SHIPMENT OF GOODS

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### GUIDELINES AND GENERAL INFORMATION

1. This memorandum provides a hyperlink to the Department of Justice Web site for the regulations in respect of the determination of the place of direct shipment of goods exported to Canada when the goods pass in transit through another country.
2. The *Direct Shipment of Goods Regulations* are no longer fully excerpted in this memorandum. They can be accessed at <http://laws-lois.justice.gc.ca/eng/regulations/SOR-86-876/page-1.html>

3. Memorandum D13-3-4, *Place of Direct Shipment (Customs Act, Sections 48 to 54)* provides additional information on the interpretation of these regulations.

### Additional information

4. 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><b>ISSUING OFFICE –</b> Tariff, Origin and Valuation Division</p>	<p><b>HEADQUARTERS FILE –</b> N/A</p>
<p><b>LEGISLATIVE REFERENCES –</b> <i>Customs Act</i>, section 54, paragraph 164(1)(i) SOR 86-876</p>	<p><b>OTHER REFERENCES –</b> D13-3-4</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b> D13-1-2, March 9, 2001</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

