

BC CUSTOMS MEMORANDUM CIRCULAR NO. 77-96, February 05, 1996

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It has been observed that shipments are being described by importers based on documents as "REMNANTS" for the purpose of evading payment of proper duties and taxes. In view thereof, only fabrics measuring 1 to 10 yards with or without defects shall be considered as remnants for valuation and classification purposes. Shipment of this kind shall also undergo 100% examination.

Adopted: 5 Feb. 1996

(SGD.) TITUS B. VILLANUEVA

Deputy Commissioner

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