

N O T E

Our Purchase Order Number/s, Total Number of Cartons, Total Weight, must be shown on all Documents, Invoices, Customs Invoice Declarations, Bills of Lading, Waybills, and on all Cartons of Shipment.



The University of Western Ontario, London 72, Canada

*Arthur J. Finlay Co. S.C.
328-8751*

158-0314-155-X

DECEMBER 21, 1971

*H. TRACY HALL
P.O. Box 33 STATION #1
PROVO, UTAH
U.S.A.*

Attention

Gentlemen:

Please Air Mail, Special Delivery, Canadian Custom Form MA/ME
Invoices in quadruplicate (4) to cover the following shipment:

Shipped via *AIR EXPRESS*
No. of cartons. . . . *1* Weight. *18 lbs*
Way-bill. *11-38-23* : Our Order *113823*
Your Invoice. *NOT RECEIVED* : Value *NOT DECLARED* :

Air Mail to the attention of the undersigned.

Yours truly,

Lloyd G. Pfaff 519/679-2111
Lloyd G. Pfaff,
Purchasing Department.
Customs Section

I called Jan 12. Papers are now all in order. They cleared through customs yesterday and parcel has been delivered to the department.



The University of Western Ontario, London 72, Canada

..... December 21 19 71...

H. Tracy Hall
.....
P.O. Box 33, Station #1
.....
PROVO, Utah
.....
U.S.A.
.....

Gentlemen:

IMPORTANT NOTICE

RE

CANADIAN CUSTOMS MA / MB / NA INVOICES

For your information and guidance we have shown below our requirements of Canadian Customs (M A / M B or N A Form) Invoices, depending on the method of making shipment.

WHEN SHIPPING BY TRUCK

Prepare Canadian Customs Invoices in Quadruplicate (4) and mail, first class, to address below same day shipment is made.

WHEN SHIPPING BY AIR EXPRESS, AIR FREIGHT OR AIR CARGO

Prepare Canadian Customs Invoices in Quadruplicate (4) and forward these documents in their entirety (via Air Mail) to address below same day shipment is made.

WHEN SHIPPING BY RAIL FREIGHT AND RAIL EXPRESS

Prepare Canadian Customs Invoices in Quadruplicate (4) and forward this complete set of Invoices by first class mail to the address below same day shipment is made.

WHEN SHIPPING BY INTERNATIONAL PARCEL POST

Prepare Canadian Customs Invoices in Quadruplicate (4) and mail, first class, to address below same day shipment is made.

It is imperative that we receive the quantity of Canadian Customs M A / M B / N A Invoices as stated, and distributed in the manner outlined in order that we may avoid delays in Customs Clearance and subsequent storage charges.

We have personnel, who have power of attorney authorization to execute customs entries for customs clearances of shipment from Canada Customs.

May we ask that this matter be given your usual careful attention in having sufficient documents forwarded in the prescribed manner.

Yours truly,

The University of Western Ontario
Purchasing Department, Customs Section
Stevenson Hall
London 72, Ontario, Canada

LGP/mm
(CIA-01)

I M P O R T A N T N O T I C E

R E

M-A/M-B/N-A CANADIAN CUSTOMS FORM OF INVOICE

QUANTITIES AND DESCRIPTION OF GOODS

This column must completely describe the articles or materials, with correct quantities, and number of cartons, with total weight, which are contained in the shipment.

The model numbers, serial numbers, special plating, and if fitted with any special coverings must also be included in the description.

For additional information refer to Canada Department of National Revenue, Customs and Excise Memorandum D43, issued on 21st March, 1966, at Ottawa, Ontario, Canada, or contact the Canadian Consulate office in the nearest U.S.A. city.

UNIVERSITY OF WESTERN ONTARIO

London-Canada

IMPORTANT NOTICE TO THE VENDOR

REFERENCE REGARDING

CANADIAN CUSTOMS M-A / N-A / M-B INVOICES

Gentlemen:

We are anxious to complete this transaction to our mutual satisfaction.

You will agree that quick delivery to the "USER DEPARTMENT" as well as your commercial Invoice (in triplicate) presented for payment, both requested on our Purchase Order, is a pre-requisite to satisfaction. In order to comply with Canadian Customs Regulations, without unnecessary delay, we must have four (4) copies of M-A Form in our hands, properly completed with authorized signature, before actual arrival of shipment.

With reference to Prepaid Transportation Charges:- Postage, Express, Freight, it is required, if these charges are for our account, they must be listed as a separate item in the selling price column of Customs Invoice Form, or the following Statement:- "TRANSPORTATION COSTS TO BE CHARGED LATER WHEN KNOWN".

If Transportation Charge is not for our account, and it is your practice to prepay similar shipments sold on Home Market, the following statement must be placed in body of M-A Invoice:- "TRANSPORTATION COST PREPAID AND NOT CHARGED ON SIMILAR SHIPMENTS IN HOME MARKET".

Items supplied to us on "NO-CHARGE" basis, require your regular price to be shown in Fair Market Value Column, and "NO-CHARGE" listed in Selling Price Column of M-A invoices.

Any items supplied to us on "CONSIGNMENT - WITHOUT SALE" require four (4) Canadian Customs N-A invoices, properly completed with authorized signature.

Canadian Customs Memorandum dated 22nd August, 1969 permits entry into Canada of goods less than \$100.00 per shipment to be cleared on Commercial Invoice. Suppliers are requested to forward in advance of shipment, three (3) EXTRA copies of Commercial invoice in lieu of M-A Forms except shipments for immediate release. Please see paragraph below for requirements.

Shipments for immediate Customs release are:- Radioactive Chemicals, Cultures, Serum, Animals, Living Specimens, etc. These require six (6) Canadian Customs M-A Invoices to be properly completed. The FIFTH and SIXTH (last two carbon copies) must be enclosed in an envelope, clearly marked "FOR CANADIAN CUSTOMS USE ONLY". This should accompany shipment, and be securely attached to OUTSIDE of package/s. The other four M-A invoices should be AIR MAILED, to THE UNIVERSITY OF WESTERN ONTARIO, PURCHASING DEPARTMENT, STEVENSON HALL, LONDON, ONTARIO, CANADA.

For Shipments valued at \$100.00 or over and where commercial invoices for shipments valued under this amount, cannot be mailed same day shipment is made, will you please forward to our address as shown below, completed Customs M-A Invoices, by AIR MAIL, on same day shipment is made.

Your assistance in complying with these requirements will be greatly appreciated.

In the case of British Exporters substitute M-B for M-A.

THE UNIVERSITY OF WESTERN ONTARIO,
PURCHASING DEPT., STEVENSON HALL,
LONDON, ONTARIO, CANADA.

1959 M-A Invoice approved by Canadian Customs (1959) for goods sold by exporter prior to importation, for entry at Most Favoured Nation Tariff Rates.

Place and Date Detroit, Michigan, May 16 19 67

Invoice No. C-2986

Invoice of Laboratory Scientific Educational Equipment purchased by University of Western Ontario Department of Zoology, Dr. D. M. Scott, London, Ontario from A. C. Coates & Company, 170 Woodward Ave of Detroit Michigan, U.S.A. to be shipped from Detroit Michigan per Rail Express (Prepaid) N49-10 C-8920

TERMS: Net 30/10 CUSTOMER'S ORDER NO. OUR ORDER NO.

Table with columns: COUNTRY OF ORIGIN, MARKS AND NUMBERS ON PACKAGES, QUANTITIES AND DESCRIPTION OF GOODS, Fair Market value at time and place of shipment in currency of country of export, Selling Price to the Purchaser in Canada (Specify currency of settlement). Includes handwritten notes and a large 'SAMPLE' watermark.

Fill in all columns otherwise invoice is useless.

SAMPLE KEEP FOR YOUR REFERENCE THAT WHICH IS CIRCLED IS IMPORTANT.

Transportation Charges Prepaid is consistent in the Domestic Market under similar conditions.

NOTE: the following facts must be shown: Amount of: Freight, if any, prepaid and charged \$9.00; Freight, if any, prepaid and not charged; Freight, if any, allowed to be deducted by importer on settlement.

(M) I, the undersigned, do hereby certify as follows: 1. That I am the (insert official capacity) Secretary of (name of exporter) A. C. Coates and Company; 2. That the said invoice is in all respects correct and true; 3. That the said invoice contains a true and full statement showing the price actually paid or to be paid for the said goods, the actual quantity thereof and all charges thereon; 4. That there is included in the said invoice the true value of all cartons, cases, crates, boxes and coverings of any kind and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada; 5. That the said invoice also exhibits the fair market value, at the time when and place from which the goods were shipped directly to Canada, of like goods when sold in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same trade level as the importer; 6. That where like goods are not sold for home consumption in the circumstances described in the preceding section but where the goods shown on this invoice are similar to those sold for home consumption, the fair market value exhibited thereon is not less than the aggregate of (a) the cost of production of the goods exported; and (b) an amount that is the same percentage of the cost of production of the goods exported as the gross profit on the similar goods is of the cost of production of the similar goods; 7. That the said fair market value is without (a) any discount or deduction not shown, allowed and deducted on invoices covering sales for home consumption in the country of export in the ordinary course of trade; (b) any deduction on account of any subsidy or drawback of Customs duty that has been allowed by the Government of any other country, or on account of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country of export; or (c) any discount or deduction on account of the amount of consideration or money value of any special arrangement between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof; 8. That if the fair market value of the said goods described in this invoice is other than the value thereof as above specified, such fair market value has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value exhibited in this invoice; 9. That no different invoice of the goods mentioned in the said invoice has been or will be furnished to any one by me or on my behalf; 10. That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said exporter and purchaser or by any one on behalf of either of them other than as shown on the said invoice, either by way of discount, rebate, salary, compensation or in any other manner whatsoever;

(A) That each article on this invoice is bona fide the produce or manufacture of the country specified on the invoice as its Country of Origin; That each manufactured article on the invoice in its present form ready for export to Canada has been finished in such specified country of origin, and not less than one-half the cost of production of each such article has been produced through the industry of (Insert here name of country or countries) U.S.A. entitled to the benefits of treaty or convention rates or the British Preferential Tariff. Dated at Detroit, Michigan this 16 day of May 19 67 (Signature) John H. Doe

NOTE.—When invoicing goods which have been finished in a country specified on the invoice as its country of origin from materials originating in a country or countries entitled to the benefit of the Most Favoured Nation Tariff or the British Preferential Tariff, the names of the countries contributing to one-half the cost of production should be shown in the space provided in the certificate. In the calculation of the cost of production for the purpose of determining the qualification for entry under the Most Favoured Nation Tariff none of the following items are to be included or considered, viz:— 1. Outside packages and expenses of packing thereinto. 2. Manufacturer's or exporter's profit or the profit or remuneration of any trader, broker, or other person dealing in the article in its finished manufactured condition. 3. Royalties. 4. Customs or excise duty or tax paid or payable on imported materials. 5. Carriage, insurance, etc., from place of production or manufacture to port of shipment. 6. Any other charges incurred or to be incurred subsequent to the completion of the manufacture of the goods. In cases where the vendor does not reside in the country of export or for other reasons the vendor is unable to sign the certificate both as to value and origin, a separate certificate of origin in prescribed form signed by the exporter in the country of export, bearing a full description of the goods and the marks and numbers of the packages, so that it may be identified with the shipment, will be accepted.

H. TRACY HALL
1711 NORTH LAMBERT LANE
PROVO, UTAH 84601

Lloyd G. Pfaff
Purchasing Dept.
Customs Section
University of Western Ontario
London 72, CANADA

27 Dec 1971

Re: Your order 113823 &
letter of Dec 21st

I received your letter today stating that you have not received Canadian Custom Form MA Invoices in quadruplicate. I immediately called the Arthur J. Fritze Co, Customs Brokers in Salt Lake City who handled the shipment for me and informed them of this. They told me that they had indeed mailed these forms to the University and in addition had attached forms to other customs documents.

They agreed to prepare new forms, however, and will mail them directly to you according to the address on this letter. If you do not hear from them soon, please advise and I will continue to follow through on this matter.

Sincerely yours,

H. Tracy Hall