

# Tracking Federal Regulatory Initiatives

# Regulatory Affairs

VOL. 3, No. 26

July 11, 1997

Circulate to:	<b>HIGHLIGHTS</b>
1.	<b>Exempt from Pre-Publication and Approved</b>
2.	Immigration Rules for Businessmen from Chile under Free Trade set . . . . 1-2
3.	Canada-Chile Free Trade regulations approved . . . . . 2-7
4.	<b>Ministerial Orders, Approved</b>
5.	Rules on Temporary Importation of Goods and Printed Advertising Materials under Canada-Chile Free Trade Agreement approved . . . . . 7-9

<b>Exempt from Pre-Publication and Approved</b>	<b>Statutory Authority &amp; Regulatory Plan Listing</b>
---	--

**Immigration Regulations, 1978, amendment (SOR/97-316, OIC 1997-947)**

The amendment implements an agreement under the Canada-Chile Free Trade Agreement (CCFTA) to facilitate entry of business persons along the lines of the North American Free Trade Agreement (NAFTA).

Specifically, the agreement calls for the waiving of the labour market tests for three categories of business persons and the waiving of the requirement to obtain an employment authorization for a fourth category. The agreement recognizes four categories of business persons who are citizens of Canada or Chile: business visitors, traders and investors, intra-company transferees and professionals.

More specifically:

- Business visitors are engaged in activities related to research and design, growth, manufacture and production, marketing, sales, distribution, after-sales service, and other general service. Canada and Chile have agreed to waive the requirement for obtaining an employment authorization for the business visitor category. Subsection 19(1) of the *Immigration Regulations* is amended by adding a specific reference to Chilean business visitors.

*Immigration Act*, paragraph 114(1)(j)

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

# Exempt from Pre-Publication and Approved

## Statutory Authority & Regulatory Plan Listing

No regulatory amendment is required to implement the provisions of the agreement concerning traders and investors, intra-company transferees and professionals categories as existing immigration regulations pertaining to the existence of an international agreement between Canada and another country can accommodate these categories.

The regulations come into effect July 5, 1997.

Contact: Luce Charbonneau, Policy Specialist, Economic Policy and Programs, Selection Branch, Journal Tower North, 300 Slater Street, Ottawa, Ontario, K1A 1L1. Tel: 613-941-8995; Fax: 613-954-0850.

### **Import Control List, amendment (SOR/97-317; OIC 1997-948)**

As part of the Canada-Chile Free Trade Agreement (CCFTA), Canada agreed to remove imports of fresh, chilled and frozen Chilean beef from the *Import Control List*. This amendment to Items 114 to 116 of the Import Control List gives effect to that agreement.

The amendment comes into effect July 5, 1997. Comments on the regulation can be made until August 1, 1997, given that the amendment was not prepublished.

Contact: Charles Kaine, Agriculture and Steel Section, Trade Controls Policy Division (EPM), Export and Import Controls Bureau, Department of Foreign Affairs and International Trade, P.O. Box 481, Station "A", Ottawa, Ontario, K1N 9K6. Tel: 613-995-7766; Fax: 613-996-0612.

*Export and Import Permits Act*, section 6

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

### **Import Control List, amendment (SOR/97-318; OIC 1997-949)**

As part of the Canada-Chile Free Trade Agreement (CCFTA), Canada and Chile have agreed to eliminate trade barriers between the two countries on a wide range of goods, including apparel goods, textile made-up goods, textiles and yarns.

Under CCFTA, apparel goods and textiles made in the CCFTA countries not meeting CCFTA rules of origin will receive CCFTA duty reductions up to certain negotiated annual levels (Tariff Preference Levels). Above these levels, such goods will be accorded Most-Favoured Nation status with respect to rates of duty.

The CCFTA provides for safeguard measures when non-originating goods are being imported from a CCFTA country under conditions causing or threatening to cause serious damage to domestic producers of like or directly competitive goods.

The present amendments add five items (after item 86.3) to the *Import Control List*, covering certain apparel goods, cotton or man-made fibre yarn, cotton or man-made fibre fabric and cotton or man-made fibre make-up textile goods, and wool fabric and wool made-up textile goods.

The changes enable Canada to monitor trade flows in these goods for the purpose of future discussions between CCFTA countries.

The amendments come into effect July 5, 1997. Comments on the regulation can be made until August 1, 1997, given that the amendment was not prepublished.

Contact: Charles Kaine, Agriculture and Steel Section, Trade Controls Policy Division (EPM), Export and Import Controls Bureau, Department of Foreign Affairs and International Trade, P.O. Box 481, Station "A", Ottawa, Ontario, K1N 9K6. Tel: 613-995-7766; Fax: 613-996-0612.

*Export and Import Permits Act*, section 6

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

## Exempt from Pre-Publication and Approved

## Statutory Authority & Regulatory Plan Listing

**Customs Tariff, amendment (Schedule II) (SOR/97-319, OIC 1997-950); Canada-Chile Free Trade Agreement Fruit and Vegetable Aggregate Quantity Limit Order (SOR/97-320, OIC 1997-951); Distilled Spirits for Bottling in Bond Remission Order (SOR/97-321, OIC 1997-952); CCFTA Tariff Preference Regulations (SOR/97-322, OIC 1997-953); CCFTA Rules of Origin for Casual Goods Regulations (SOR/97-323, OIC 1997-954); Canadian International Trade Tribunal Regulations, amendment (SOR/97-324, OIC 1997-955); Canadian International Trade Tribunal Rules, amendment (SOR/97-325, OIC 1997-956); Regulations Exempting Goods of Chile from the Application of Anti-dumping Measures (SOR/97-326, OIC 1997-957); Proof of Origin of Imported Goods Regulations, amendment (SOR/97-327, OIC 1997-958)**

*Customs Tariff*, section 12.1

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

The Regulations have been approved to reflect certain amended provisions of the *Customs Tariff* and to implement commitments made by Canada in the Canada-Chile Free Trade Agreement (CCFTA), which came into effect on July 5, 1997.

More specifically:

- *The Order Amending Schedule II to the Customs Tariff* is a result of the creation of several new tariff items in the Canada-Chile Free Trade Agreement. Five tariff codes are being amended to reflect the new tariff items.
- The *Canada-Chile Free Trade Agreement Fruit and Vegetable Aggregate Quantity Limit Order* implements the tariff rate quotas established for certain fruits and vegetables. For onions, an annual duty-free tariff rate quota of 1000 tonnes applies and for strawberries an annual duty-free quota of 100 tonnes applies. Quantities imported in excess of these amounts will be subject to the declining rates negotiated in the Free Trade Agreement. With the implementation of the Agreement on July 5, 1997, these quotas are pro-rated for the 1997 calendar year.
- The *Distilled Spirits for Bottling in Bond Remission Order* remits duties on distilled spirits from the U.S. and Mexico which are imported into Canada by distillers for the purpose of bottling in bond. This amendment extends the remission of duties to distilled spirits entitled to the benefit of the Chile tariff.
- The *CCFTA Tariff Preference Regulations* set out the additional conditions which goods originating in Chile must satisfy in order to be entitled to a tariff preference when imported into Canada. These additional conditions refer to compliance with the relevant proof of origin requirements established by regulations made under the *Customs Act* and production of documents showing the conditions under which the goods was shipped to Canada.
- The *CCFTA Rules of Origin for Casual Goods Regulations* established the conditions under which goods acquired in Chile by travellers are considered originating and therefore entitled to preferential tariff treatment. Where travellers acquire goods in Chile and the goods are either marked made in Chile, or not marked to the contrary, the traveller can claim the Chile tariff preference on importation of the goods into Canada. Under the Canada-Chile Free Trade Agreement, both countries have agreed to provide tariff preferences for certain quantities of non-originating apparel and textile products.
- The *CCFTA Textile and Apparel Extension of Benefit Order* extends the benefit of the Chile Tariff to certain quantities of apparel, fabric and made-up goods, and spun yarn that are non-originating.

## Exempt from Pre-Publication and Approved

## Statutory Authority & Regulatory Plan Listing

- The *Regulations Amending the Canadian International Trade Tribunal Regulations and Rules Amending the Canadian International Trade Tribunal Rules* make technical changes to the regulations and rules consequential upon the amendments to the *Canadian International Trade Tribunal Act*. The amendments to the Act set out the powers and duties of the Canadian International Trade Tribunal in conducting inquiries pursuant to the bilateral and global safeguard provisions of the Canada-Chile Free Trade Agreement.
- *Regulations Exempting Goods of Chile from the Application of Anti-dumping Measures* provide for the anti-dumping exemption for goods which will be duty-free in both Canada and Chile, as provided for in the Agreement.
- The *Regulations Amending the Proof of Origin of Imported Goods Regulations* stipulate the documentation that importers must provide in order to claim the benefits of the various preferential tariff treatments that are applicable to imported goods. The *Regulations Amending the Proof of Origin of Imported Goods Regulations* implement the proof of origin requirements set out in Articles E-01 to E-04 of the Canada-Chile Free Trade Agreement. These requirements parallel the requirements of the North American Free Trade Agreement. These amendments also prescribe the time and place for providing proof or origin for the purpose of claiming preferential tariff treatment under the Canada-Chile Free Trade Agreement.

Contacts: Paul Murphy, International Trade Policy, Department of Finance, Ottawa, Ontario, K1A 0G5. Tel: 613-992-1533; Michel Bergeron, International Trade Policy, Department of Finance, Ottawa, Ontario, K1A 0G5. Tel: 613-992-0763; Josée Berthiaume, International Trade Policy, Department of Finance, Ottawa, Ontario, K1A 0G5. Tel: 613-996-0629.

**Refund of Duties Regulations, amendment (SOR/97-328, OIC 1997-959); Imported Goods Records Regulations, amendment (SOR/97-329, OIC 1997-960); Exporters' and Producers' Records Regulations, amendment (SOR/97-330, OIC 1997-961); NAFTA and CIFTA Advance Rulings Regulations, amendment (SOR/97-331, OIC 1997-962); Certification of Origin of Goods Exported to a Free Trade Partner Regulations (SOR/97-332, OIC 1997-963); NAFTA AND CCFTA Verification of Origin Regulations (SOR/97-333, OIC 1997-964); NAFTA and CCFTA Re-determination of Origin Regulations (SOR/97-334, OIC 1997-965); Officers Authorized to Exercise the Powers or Perform the Duties of the Minister of National Revenue Regulations (SOR/97-335, OIC 1997-966); CIFTA Tariff Item No. 9827.00.00 Accounting Regulations (SOR/97-336, OIC 1997-967); CIFTA Verification of Origin Regulations (SOR/97-337, OIC 1997-968); Defining Distilled Spirits Regulations (SOR/97-338, OIC 1997-969); Temporary Importation Regulations, amendment (SOR/97-339, OIC 1997-970); Regulations Respecting the Uniform Interpretation, Application and Administration of the Rules of Origin under the Canada-Chile Free Trade Agreement (SOR/97-340, OIC 1997-971)**

These Regulations and amendments are designed to implement commitments made by Canada in the Canada-Chile Free Trade Agreement (CCFTA), which came into effect on July 5, 1997.

*Customs Act*, paragraphs 74(3)(b) and 164(1)(i) and subsection 75(1) and 164(1.2); *Customs Tariff*, subsections 13(2) and 95(2.1)

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

## Exempt from Pre-Publication and Approved

Statutory Authority  
&  
Regulatory Plan Listing

The following Regulations have been amended or revised to reflect the new CCFTA provisions of the Customs Act and to implement commitments made by Canada in that Agreement:

- *Regulations Amending the Refund of Duties Regulations.* These Regulations implement some of Canada's obligations under Article E-02 of the CCFTA, while maintaining the existing obligations under Article 502 of the NAFTA and Article 5.2 of the CIFTA. The Regulations allow importers to take advantage of the refund provisions of the *Customs Act* in situations where preferential tariff treatment under a free trade agreement was not claimed at the time of accounting because of the absence of a valid Certificate of Origin.
- *Regulations Amending the Imported Goods Records Regulations.* These Regulations serve to implement Canada's obligations under Article E-05 of the CCFTA, while retaining the obligations under Article 505 of the NAFTA. Sections 7 and 8 now extend to those commercial importers enjoying the benefit of the preferential tariff treatment under the CCFTA the obligation to maintain proper books and records and to produce them for inspection by Revenue Canada officials upon request. Any commercial importer who fails to meet these obligations risks the loss of the preferential tariff treatment under the CCFTA for goods exported from Chile. These obligations already apply to importers of goods entitled to the preferential tariff treatment under the NAFTA.
- *Regulations Amending the Exporters' and Producers' Records Regulations.* These Regulations implement Canada's obligations pertaining to exporters' records under Article E-05 of the CCFTA, while retaining the existing obligations under the provisions of articles 505 of the NAFTA and 5.5 of the CIFTA. The complete Regulations describe the types of records that must be retained by Canadian exporters and Canadian producers who sign Certificates of Origin, and also permit these records to be retained on computer-readable media. The general retention period of six years also applies to records related to the CCFTA.
- *NAFTA and CCFTA Re-determination of Origin Regulations These revised Regulations,* previously known as the *NAFTA Re-determination of Origin Regulations,* implement some of Canada's obligations under Article D-03 of the CCFTA, while retaining the obligations under Article 403 of the NAFTA. They permit the re-determination of origin for a period of up to four years in respect of goods for which regional value content has been calculated over a period of time and preferential tariff treatment under the NAFTA or preferential tariff treatment under the CCFTA is claimed.
- *Regulations Amending the NAFTA and CIFTA Advance Rulings Regulations.* These Regulations, which also assign a new title - *Free Trade Agreement Advance Rulings Regulations* - maintain Canada's obligations under Article 509 of the NAFTA and article 5.8 of the CIFTA, while extending the program of departmental advance rulings to Canadian importers of goods from Chile, as well as to exporters and producers in Chile. This change is needed to implement Article E-09 of the CCFTA. In the case of goods exported from a NAFTA country or from Chile, an advance ruling may be requested with respect to matters such as regional value-content requirements; qualification for duty-free treatment of goods returned to Canada after exportation for repair or alteration; or the eligibility of textiles and apparel goods for a tariff preference level.

## Exempt from Pre-Publication and Approved

Statutory Authority  
&  
Regulatory Plan Listing

- *Certification of Origin of Goods Exported to a Free Trade Partner Regulations.* These revised Regulations, previously known as the *NAFTA and CIFTA Certification of Origin Regulations*, cover some of Canada's obligations under Article E-01 of the CCFTA, while retaining the obligations under Article 501 of the NAFTA and Article 5.1 of the CIFTA. They set out the basic criteria for Canadian exporters to complete Certificates of Origin under the provisions of a free trade agreement.
- *NAFTA and CCFTA Verification of Origin Regulations.* These revised Regulations, previously known as the *NAFTA Verification of Origin Regulations*, implement Canada's obligations under Article E-06 of the CCFTA, while retaining the obligations under Article 506 of the NAFTA. They describe the process to be followed by Canadian officials to verify claims for preferential tariff treatment under the NAFTA or for preferential tariff treatment under the CCFTA. Such activities may include sending a questionnaire to the exporter or producer of the goods or may take the form of a verification visit.
- *Regulations Amending the Officers Authorized to Exercise the Powers or Perform the Duties of the Minister of National Revenue Regulations.* The amendments are designed solely to delegate new powers of the Minister resulting from the *Canada-Chile Free Trade Agreement Implementation Act* and the *Canada-Israel Free Trade Agreement Implementation Act*, chiefly with respect to granting refund of duties on goods originating in Chile or in Israel or another CIFTA beneficiary.
- *Regulations Amending the CIFTA Tariff Item No. 9827.00.00 Accounting Regulations.* These Regulations have added references to Chile, in order to implement Canada's obligations under Article C-06 of the CCFTA. Consequently, the regulations now known as the *CIFTA and CCFTA Tariff Item No. 9827.00.00 Accounting Regulations* serve to outline the documentary requirements for goods that are returned to Canada having been exported to Chile or to Israel or another CIFTA beneficiary for repair or alteration, and thereby retain Canada's obligations under Article 2.2 and Annex 2.2.3 of the CIFTA. The invoice requirements remain unchanged. Tariff Item 9827.00.00 in Schedule I to the Customs Tariff now covers both warranty and non-warranty goods returned to Canada after having been exported to Chile or to Israel or another CIFTA beneficiary for repair or alteration.
- *Regulations Amending the CIFTA Verification of Origin Regulations.* These amendments correct three references in the existing regulations to provisions of the *Customs Act* that deal with verification of origin. These regulatory changes are consequential to the CCFTA-related changes to the Act and are of a nonsubstantive nature.
- *Defining Distilled Spirits Regulations.* These Regulations reflect technical changes to the *Importation of Intoxicating Liquors Act* that allow importers other than provinces to import distilled spirits from Chile for the purpose of bottling. The new provisions mirror the change made in 1994 as part of the implementation of NAFTA.

## Exempt from Pre-Publication and Approved

### Statutory Authority & Regulatory Plan Listing

- *Regulations Amending the Temporary Importation Regulations*, The amendment to subsection 6(1) of these Regulations is needed to clearly indicate the legislative authority that permits the Minister of National Revenue to fix the amount of security submitted in respect of goods qualifying for temporary importation under the *Temporary Importation Regulations*. Other changes are intended to clarify the basis on which the fidelity or surety bonds of insurance companies are recommended for acceptance by the Government of Canada, and to make minor corrections to two provisions dealing with bonds from other financial institutions.
- *The Regulations Respecting the Uniform Interpretation, Application and Administration of the Rules of Origin under the Canada-Chile Free Trade Agreement*. These Regulations, almost 400-pages long (including schedules), details the Rules of Origin for the CCFTA.

Contact: W.A. Claypole, Director, Origin Determination Directorate, Department of National Revenue, 6th Floor, Connaught Building, Ottawa, Ontario, K1A 0L5. Tel: 613-954-6980; Fax: 613-954-2224.

## Ministerial Orders Approved

### Statutory Authority & Regulatory Plan Listing

**NAFTA and CCFTA Temporary Admission of Goods (Tariff Item Nos. 9823.10.00, 9823.20.00, 9823.30.00, 9823.40.00 and 9823.50.00) Regulations (SOR/97-345); NAFTA and CCFTA Temporary Admission of Goods (Tariff Item No. 9823.60.00) Regulations (SOR/97-346); NAFTA and CCFTA Temporary Admission of Commercial Samples and Advertising Films (Tariff Item Nos. 9823.70.00 and 9823.80.00) Regulations (SOR/97-347); NAFTA and CCFTA Temporary Admission of Conveyances or Containers (Tariff Item No. 9823.90.00) Regulations (SOR/97-348); NAFTA and CCFTA Commercial Samples of Negligible Value (Tariff Item No. 9824.00.00) Regulations (SOR/97-349); NAFTA and CCFTA Importation of Printed Advertising Materials (Tariff Item No. 9825.00.00) Regulations (SOR/97-350); NAFTA Importation of Goods Exported for Repair under Warranty (Tariff Item No. 9820.00.00) Regulations (SOR/97-351)**

*Customs Tariff*, Note 18, Chapter 98, Schedule I

Not included in Regulatory Plan

To be published in Canada Gazette July 23, 1997

The Regulations have been approved to reflect certain amended provisions of the *Customs Tariff* and to implement commitments made by Canada in the Canada-Chile Free Trade Agreement (CCFTA), which came into effect on July 5, 1997.

These regulations came into effect July 5, 1997. Since they were not pre-published, comments will be received until September 1, 1997 from interested parties. Generally, they implement some of Canada's obligations under Article C-04 of the CCFTA, while maintaining the ongoing obligations under Article 305 of the NAFTA.

# Ministerial Orders Approved

## Statutory Authority & Regulatory Plan Listing

More specifically, the new regulations and changes include:

- *NAFTA and CCFTA Temporary Admission of Goods (Tariff Item Nos. 9823.10.00, 9823.20.00, 9823.30.00, 9823.40.00 and 9823.50.00) Regulations.* These regulations, formerly known as the *NAFTA Temporary Admission of Goods Regulations*, describe the conditions under which equipment for the press, equipment for sound or television broadcasting, cinematographic equipment and goods for sport purposes may be imported free of duty from the United States, Mexico or Chile for temporary use in Canada. The security provisions in these Regulations pertaining to insurance company bonds have been modified in order to clarify the basis on which such bonds are recommended for acceptance by the Government of Canada. Two other minor technical changes have also been made to the security provisions.
- *NAFTA and CCFTA Temporary Admission of Goods (Tariff Item No. 9823.60.00) Regulations.* These regulations, formerly known as the *NAFTA Temporary Admission of Display or Demonstration Goods (Tariff Item 9823.60.00) Regulations*, describe the conditions under which display or demonstration goods may be imported free of duty from the United States, Mexico or Chile for temporary use in Canada. The security provisions in these Regulations pertaining to insurance company bonds have been modified in order to clarify the basis on which such bonds are recommended for acceptance by the Government of Canada. Two other minor technical changes have also been made to the security provisions.
- *NAFTA and CCFTA Temporary Admission of Commercial Samples and Advertising Films (Tariff Item Nos. 9823.70.00 and 9823.80.00) Regulations.* These regulations, formerly known as the *NAFTA Commercial Samples and Advertising Films (Tariff Items 9823.70.00 and 9823.80.00) Regulations*, describe the conditions under which commercial samples and advertising films may be imported free of duty from the United States, Mexico or Chile for temporary use in Canada. In response to a concern raised by the Standing Joint Committee for the Scrutiny of Regulations (SJC), a change has also been made in order to correct a discrepancy between the English and French versions. Accordingly, the revised Regulations require that the demonstration or exhibition of temporarily imported commercial samples or advertising films be done by the importer or under the supervision of the importer, instead of by the importer or by a person under the supervision of the importer.
- *NAFTA and CCFTA Temporary Admission of Conveyances or Containers (Tariff Item No. 9823.90.00) Regulations.* These regulations, formerly known as the *NAFTA Temporary Admission of Conveyances or Containers (Tariff Item No. 9823.90.00) Regulations*, describe the conditions under which conveyances or containers based in the United States, Mexico or Chile engaged in the international transportation of goods may be imported free of duty from those countries for temporary use in Canada. In response to concerns raised by the SJC, all references to “corporate domicile” have been deleted from the Regulations. Also, the definition of the term “based in the United States, Mexico or Chile” has been modified to limit the registration and licensing requirement for a conveyance to encompass highway vehicles only.

# Ministerial Orders Approved

Statutory Authority  
&  
Regulatory Plan Listing

- *NAFTA and CCFTA Commercial Samples of Negligible Value (Tariff Item No. 9824.00.00) Regulations.* These regulations, formerly known as the *NAFTA Commercial Samples of Negligible Value (Tariff Item No. 9824.00.00) Regulations*, describe the conditions under which commercial samples of negligible value may be imported free of duty from the United States, Mexico or Chile.
- *NAFTA and CCFTA Importation of Printed Advertising Materials (Tariff Item No. 9825.00.00) Regulations.* These regulations, formerly known as the *NAFTA Importation of Printed Advertising Materials (Tariff Item No. 9825.00.00) Regulations*, describe the conditions under which printed advertising materials may be imported free of duty from the United States, Mexico or Chile.
- *NAFTA Importation of Goods Exported for Repair under Warranty (Tariff Item No. 9820.00.00) Regulations.* These revised Regulations, which were previously known as the *NAFTA and CIFTA Importation of Goods Exported for Repair Under Warranty (Tariff Item No. 9820.00.00) Regulations*, describe the information that must be presented to Customs at the time goods are accounted for, where they have been exported to the United States or Mexico for repair under the terms of a warranty. This information is necessary in order to take advantage of the free rate of duty that these goods may attract, as provided for under Article 307 of the NAFTA. There are no changes to the documentary requirements set out in these Regulations.

Under this revision, the references to Israel or another CIFTA beneficiary have been deleted. The new Regulations apply only to goods returned to Canada from the United States or Mexico. The new provisions of Tariff Item No. 9827.00.00 of Schedule I to the Customs Tariff encompass all goods returned to Canada after having been exported to Chile or Israel or a CIFTA beneficiary for repair or alteration, regardless of whether or not such goods are under warranty.

Contact: W.A. Claypole, Director, Origin Determination Directorate, Department of National Revenue, 6th Floor, Connaught Building, Ottawa, Ontario, K1A 0L5. Tel: 613-954-6980; Fax: 613-954-2224.

Regulatory Affairs



© 1997 J-K Carruthers Ltd.

Editor: Mary Ferguson

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of the publisher.

Please send any questions or comments c/o the Editor, J-K Carruthers Ltd., R.R. #1, Perth, Ontario, K7H 3C3, Telephone (613) 267-3890, Fax (613) 267-6727. Visit our Web Pages at [www.carruthers.com](http://www.carruthers.com).