

# **Welcome to CANADA**

Your Guide to Bringing a Convention, Meeting, Trade Show, or Exhibition Across the Canadian Border

La version française de cette publication est intitulée *Bienvenue au Canada – Votre guide pour la tenue d'un congrès, d'une réunion, d'une foire commerciale ou d'une exposition au Canada.*

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- Citizenship and Immigration Canada (CIC)
- Human Resources Development Canada (HRDC)
- Canadian Tourism Commission (CTC)

- U.S. Customs Service
- U.S. Immigration and Naturalization Services

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- Conventions, Incentive, Travel Association of Canada (CITAC); and
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## Destination: Canada

You have chosen a great time to hold your convention, meeting, trade show, or exhibition in Canada. If you are a meeting planner or show organizer, or an individual or organization involved in promoting Canada as a prime destination for foreign and non-foreign-based events, your job has never been easier. After extensive consultations with members of the meetings, conventions, and incentive travel (MCIT) industry, the Canada Customs and Revenue Agency (CCRA) has streamlined the border procedures to serve you better.

This handy guide tells you everything you need to know about using the single-window service that the CCRA has designed for event planners, organizers, and promoters. You will even learn how to get a tax refund.

Your hardest job will be deciding where in Canada to hold your event, with a choice of more than 5,000 hotels, resorts, conference and convention centres offering the full range of services needed to make your meeting a success. Our accessible and safe cities offer excellent facilities, exciting night life, superb dining, and easy access to some of the world's most unspoiled natural beauty. After your event, why not treat yourself and your family to a great vacation at one or more of Canada's many tourist attractions?

Before you start dreaming about your Canadian vacation, however, you will want to get under way with the arrangements for your event.

You can use this guide which covers a wide range of topics including the following:

- making arrangements with the Government of Canada;
- duties and taxes;
- hiring a customs broker;
- moving your goods to the show;
- on-site clearance procedures;
- employment and immigration requirements for speakers, exhibitors, meeting planners, and delegates; and
- tourist information.

As the single point of contact on behalf of the Canadian government for the MCIT industry, the CCRA is committed to providing you with excellent service as you plan your convention, meeting, trade show, or exhibition. One letter or telephone call to your CCRA regional conventions co-ordinator, who has access to a vast network of government departments and officials on your behalf, will ensure that you are informed about **all** government border requirements related to your event early in the planning process. Our regional customs offices, regional conventions co-ordinators, Canadian embassies, consulates, and missions, and our meeting and incentive travel specialists (listed in Appendix B) are eager to help you organize your most successful event ever.

# Making Arrangements With the CCRA for Your Event

Once you have decided to hold your convention, meeting, trade show, or exhibition in Canada, you can start making arrangements to ensure the smooth processing of your goods and delegates into and out of Canada. All you have to do is contact (preferably in writing) the CCRA conventions coordinator (see Appendix A) nearest to the location of your event at least three months before your event's scheduled start date or as soon as possible.

In your initial contact with the CCRA, you should provide the following information:

- when and where your meeting will take place;
- how many participants, both Canadian and foreign, you are expecting;
- who will be on site and responsible for processing the necessary customs documents when the goods arrive – this could be you or one of your employees, a customs broker, or a delegated (unpaid) representative;
- a list of goods you plan to bring into Canada, their origin and intended use, as well as details on when, where and how they will be arriving;
- if T-shirts or other clothing will be part of the shipment;
- if any prohibited or controlled goods will be part of the shipment;
- a request for your goods to be considered for the *Foreign Organizations Remission Order* or any other remission provisions (if they apply); and
- a request that your event be considered for on-site/border-to-show clearance privileges.

Please see the “Sample initial letter to the Canada Customs and Revenue Agency (CCRA)” on page 7.

After reviewing the information you have provided, the CCRA will determine:

- the tariff classification of the goods you intend to bring into Canada;
- if any security deposits will be required on the goods;
- if your event will be granted on-site customs clearance privileges; and
- all federal government requirements for your event.

## Letter of Recognition

Following your initial contact with the CCRA, your regional conventions co-ordinator will send you a Letter of Recognition that will explain all federal government requirements related to your specific event. This letter will also outline the services the government will provide, for example, on-site clearance, licensing the event site as a bonded warehouse, and waiving special service charges. The letter authorizes you to bring your event, people, and goods into Canada. You should ensure that a copy of the letter:

- accompanies each shipment of goods to your event;
- is provided to your customs broker (if you are using one); and
- is carried across the border by each exhibitor, delegate, and speaker coming to your event.

Please note that the Letter of Recognition does not waive requirements for other control documents which may be necessary at the time of entry (e.g., Form A8A, *Customs Cargo Control Document*, Form E29B, *Temporary Admission Permit*).

## Sample initial letter to the Canada Customs and Revenue Agency (CCRA)

[address block]

This is to inform you that I/we are planning to hold a meeting (convention), trade show, exhibition, or event in [name of city] between [dates]. This event, which is called [name of event], is scheduled to take place at [name of facility] and will involve x participants, x% of whom are foreign. A preliminary list of foreign participants is attached. Please advise whether any of these people require work permits or any documentation to enter Canada for this event. Also, please tell us if our goods qualify for the *Foreign Organizations Remissions Order* or any other remission provisions.

Our designated show broker is [name of broker], who has assigned [name] as our client services representative.

A preliminary list of goods being brought into Canada for this event is attached. Please tell us what tariff item number(s) should be used on accompanying documentation for these goods, if any permits are required, and whether any of these goods are restricted or prohibited from entering Canada.

Finally, please tell us if this event is eligible for on-site customs clearance service. Thank you.

[signature block]

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## Liaison with the federal government

The CCRA, on behalf of the federal government, administers various pieces of legislation which may apply to some of your delegates or the goods being brought into Canada for your event. For example, some of your goods may need agricultural, health, or clothing permits before being allowed into the country. Your CCRA regional conventions co-ordinator will liaise with other departments, such as Citizenship and Immigration Canada (CIC) and the Department of Foreign Affairs and International Trade (DFAIT), on your behalf, if necessary. The co-ordinator will inform them of your event and get details of their requirements for you. These details will be set out in your Letter of Recognition.

The most common example of these requirements for the MCIT industry is DFAIT's clothing permit requirement. Information on clothing and textile products requiring import permits and those countries having quota limitations are found on the DFAIT Web site at [www.dfait.gc.ca](http://www.dfait.gc.ca). This information is updated annually.

If you are planning to import T-shirts or other clothing for distribution at your event, you should note this in your initial letter to CCRA. Your co-ordinator will work with DFAIT to ensure that you know the proper permit requirements before you ship the goods to Canada.

If you cannot reach us for any reason, you or your customs broker can reach DFAIT directly by telephone at (613) 996-3711 or fax (613) 995-5137, or visit the DFAIT Web site at [www.dfait.gc.ca](http://www.dfait.gc.ca).

## Checklist for event planners

Here is a handy checklist to ensure a problem-free border clearance process for your event in Canada.

- ✓ Did you notify the CCRA in writing of your event, including your importation and shipping plans, at least three months in advance?
- ✓ Have you received a Letter of Recognition?
- ✓ Have you named your designated representative or hired a customs broker and told them everything they need to know about your event, including the requirement that they be available to customs on site when your materials arrive? Have you provided your designated representative with a copy of your Letter of Recognition?
- ✓ Have you informed your delegates of all of the Canadian government requirements by providing them with a copy of your Letter of Recognition?
- ✓ Are your exhibitors aware of all the Canadian regulations governing the goods they will be bringing into the country, including the need for a list of goods or invoices? Have you provided each of them with a copy of your Letter of Recognition?
- ✓ Have you informed all other interested parties, including guest speakers, of the Canadian government requirements that relate to them?
- ✓ Have you sent all other interested parties a copy of your Letter of Recognition?



## Duties and Taxes

If you are accustomed to paying duties and taxes on materials you bring into other countries for your events, the Canada Customs and Revenue Agency (CCRA) has some good news for you. If your organization qualifies as a “foreign organization,” you may be able to import some of your goods duty and tax free. A foreign organization is a corporation whose head office is outside Canada (but not a Canadian branch of that corporation) or an unincorporated association whose membership is totally foreign. Although you have to report all your materials to customs the following goods are duty and tax free, under certain conditions, when imported temporarily by a foreign organization for use at a meeting or convention:

- banners and flags;
- papers;
- shields;
- stand decorations;
- stationery, paper clips, pens, pencils, and similar items;
- identification badges;
- printing plates, exposed film, and other similar goods needed to produce advertising materials relating to the event;
- information bulletins, booklets or programs relating to the meeting/convention or to products displayed at the event;
- lapel buttons, T-shirts, mugs, jewelry and other souvenirs; and
- official paraphernalia.

Generally, most goods being imported temporarily by a foreign or non-foreign organization will qualify for duty and tax free entry as long as the goods are not being imported for sale, lease, further manufacturing, or processing. At the time of importation, you have to specify how the goods will be used in Canada.

Acceptable documentation for the temporary importation of goods can include a *Canada Customs Coding Form* (Form B3), a *Temporary Admission Permit* (Form E29B), or an *ATA/Taiwan Carnet*.

For more information on temporary importation provisions, as well as duties relief and remission provisions related to the meetings, conventions, and incentive travel industry, contact any of the CCRA conventions co-ordinators listed in Appendix A.

When bringing goods into Canada both you, your event participants, and your customs broker should be aware of the following provisions that conditionally relieve the payment of the GST/HST on certain goods at the time of importation:

- the *Foreign Organizations Remission Order*;
- the *Commercial Samples Remission Order*; and
- Section 1 of Schedule VII to the *Excise Tax Act* dealing with goods imported for display.

In your initial letter to the CCRA, be sure to ask us to consider your goods for these provisions.

If you or your event participants bring in goods for sale within Canada, you will have to pay full duties and taxes when you bring them into Canada. However, if you export all the unsold goods when the event ends and provide proof of export, you may be entitled to a refund (at a later date) of the duties and taxes, except the GST/HST, you paid on these goods when you brought them into Canada. One type of acceptable proof is presentation of Form E15, *Certificate of Destruction/Exportation* at the point of exit.

## Security deposit

Your Letter of Recognition will tell you if a security deposit is required to cover the duties and taxes that would apply to your goods if they were brought into Canada on a permanent basis. You can pay the security deposit or a customs broker can post it on your behalf or on behalf of each individual exhibitor.

You can pay the deposit, which ensures that the goods are exported from Canada at the end of your event, in one of four ways:

- cash;
- certified cheque;
- surety bond; or
- transferable bond issued by the Government of Canada.

The security deposit is returned to you or your customs broker after customs receives proof (e.g., Form E29B or Form E15) that the goods have left the country.

## ATA/Taiwan Carnet

For general business purposes and, in most instances, for conventions and exhibitions, the ATA/Taiwan Carnet offers you an alternative to posting a security deposit with customs. Chambers of commerce issue one-year carnets. These are temporary importation documents that guarantee the payment of duties and taxes to the CCRA, as long as the goods being imported qualify for temporary importation with full relief of duties and taxes under current law. Contact your local chamber of commerce for more information.

# Non-Residents who Render Services in Canada

## Withholding and reporting requirements

If you are a non-resident who renders services in Canada, you may have to pay tax on the income you earn. Any person who pays you for your services has to withhold tax on part of the gross payment and remit this amount to the Receiver General for Canada. This must be reported on information slip (T4A-NR) and submitted to the Canada Customs and Revenue Agency with a copy to you.

However, this withholding tax is not necessarily the exact amount of tax you owe to Canada. As a non-resident who received income for services you rendered in Canada, you may be required to report your income from Canadian sources to the CCRA. By filing a Canadian income tax return, you can determine your actual Canadian tax liability.

If you believe that your ultimate Canadian tax liability will be less than the amounts being withheld, you can ask the CCRA to reduce or waive the withholding tax. Generally, you should file such a request 30 days before you begin to render services in Canada, or 30 days before the first payment is due for these services.

For more information on rendering services in Canada, including guidelines for waiver requests, please visit our Web page at [www.cra.gc.ca/tax/nonresidents/faq-e.html](http://www.cra.gc.ca/tax/nonresidents/faq-e.html) or contact the tax services office nearest the location where you will be rendering the services. You can find a list of tax services offices at [www.cra.gc.ca/contact](http://www.cra.gc.ca/contact).

## Registering your business with the CCRA

Non-residents carrying on business in Canada may need a Business Number to identify their business correspondence with us. For more information refer to the section on “Business Number” in this guide or see the pamphlet called *The Business Number and Your Canada Customs and Revenue Agency Accounts*. It is available electronically at [www.cra.gc.ca/E/pub/tg/rc2](http://www.cra.gc.ca/E/pub/tg/rc2). You can also get a copy of the pamphlet from your tax services office or by calling 1-800-959-5525 from within Canada or the U.S.

## Other services

If you are rendering services to the film or television industry in Canada, please see the information available at [www.cra.gc.ca/tax/nonresidents/film](http://www.cra.gc.ca/tax/nonresidents/film).

For more information on this or any other program administered by the CCRA, visit our Web site at [www.cra.gc.ca](http://www.cra.gc.ca).

# Canada's Goods and Services Tax/ Harmonized Sales Tax (GST/HST)

Like the national sales tax or the value-added tax paid by consumers in other countries, Canada's 7% goods and services tax (GST) is a national sales tax charged by registered businesses on most goods and services sold in Canada. However, in the provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador, you are charged a harmonized sales tax (HST) of 15% (7% GST and 8% provincial sales tax) on most goods and services purchased in these provinces.

## Should you register for the GST/HST

Often non-residents do not have to register for GST/HST. However, if you are a non-resident making taxable supplies of admissions in Canada, you are required to apply to be registered before making any such supplies. This rule does not apply to sponsors of foreign conventions.

You should contact a CCRA tax services office (see Appendix C) for more information on whether you should register for the GST/HST or refer to the guide RC4027 *Doing Business in Canada, GST/HST Information for Non-Residents* available on our Web site at [www.ccra.gc.ca](http://www.ccra.gc.ca) or at any CCRA office which provides information about registration and the obligations and entitlements of a registrant.

## The Business Number

The Canada Customs and Revenue Agency (CCRA) assigns businesses a single Business Number (BN) to carry out transactions for such programs as GST/HST, payroll source deductions, corporate income tax, import/export, and registered charities.

The BN is your business identification for all your dealings with us. It lets you deal with any or all of your requirements at the same time.

1. If you are a non-resident client and have to register for the GST/HST, from either Canada or the continental United States you can call 1-800-959-5525 for service in

English, or 1-800-959-7775 for service in French, or visit one of the seven CCRA tax services offices dedicated to processing non-resident GST/HST registration applications (see Appendix C for the office assigned to your state or country).

2. You can provide the necessary information over the telephone or request Form RC1, *Request for a Business Number (BN)*, to complete and return.
3. It is the person or business entity that has to register for GST/HST; for example, it is the partnership that registers, not each partner.
4. To register your business on-line, visit [www.ccra.gc.ca](http://www.ccra.gc.ca). Click on Business Registration On-line.

## Are you eligible for a refund?

Although non-resident visitors also have to pay this tax, you will be happy to learn that Canada has one of the world's most generous refund programs for foreign visitors. Your Letter of Recognition will explain the refund provisions specific to your event.

## Foreign conventions

If you, or your organization, are a sponsor or an unregistered organizer of a foreign convention, you may be eligible for a refund of the GST/HST as well as the Quebec provincial sales taxes you pay on a wide range of goods and services related to foreign conventions. We consider the event to be a foreign convention if it meets the following criteria:

- at the time that the sponsor decides on the admission fee, the sponsor must reasonably expect that at least 75% of the event's admissions will be sold or given to non-residents of Canada; and
- the sponsor of the event must be an organization with a head office situated outside Canada, or if the organization has no head office, the member or majority of

the members with management and control of the organization must be non-residents of Canada.

You may be eligible to claim a refund of GST/HST paid on convention facilities and related convention supplies including the following:

- advertising material relating to the event or to products displayed at the event;
- souvenirs and official mementos;
- audio-visual services;
- business and simultaneous-interpretation equipment rentals;
- translators and interpreters;
- convention show and exhibit services;
- transportation services between venues;
- telecommunication and electrical services;
- speakers, educational seminars, and course materials;
- legal, accounting, and stenographic services;
- customs brokerage and freight forwarders' fees;
- short-term accommodation (less than one month);
- other goods and services required to set up and service events; and
- 50% of the tax paid on food, beverages, and catering services (except non-resident exhibitors).

The following goods and services are **not** eligible for a tax refund:

- entertainment, such as theme nights, local tours, and admissions to outside events;
- goods or services provided to convention participants (except to exhibitors for promotional purposes at the convention) and charged separately from the admission fee, such as souvenirs, books, and videos sold during the event;

- transportation services (except chartered group transportation services used solely to transport delegates of the convention between any of the convention facilities, places of lodging for the delegates, or transportation terminals; and
- gratuities and service charges.

## Other refunds

Non-resident visitors to Canada may also qualify for a refund of the GST/HST paid on short-term accommodation or the short term accommodation part of a tour package. They can also claim a refund of the GST/HST paid on eligible supplies of goods for use primarily outside of Canada, except excisable goods (such as alcohol, wine, and tobacco products) and gasoline. The goods must be removed from Canada within 60 days of delivery to the non-resident visitor. For more information on this refund, see the pamphlet RC4031, *Tax Refund for Visitors to Canada*, available on our Web site at [www.ccra.gc.ca/visitors/](http://www.ccra.gc.ca/visitors/) or at any CCRA office.

Non-resident businesses whose non-resident employees come to Canada on behalf of the business may qualify for a refund of the GST/HST they pay on short-term accommodation. For more information on this refund see the pamphlet RC4117, *Tax Refund for Business Travel to Canada*, available on our Web site at [www.ccra.gc.ca/visitors/](http://www.ccra.gc.ca/visitors/) or at any CCRA office.

## Non-resident exhibitor and foreign convention refunds

For more information on these two refunds see the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions* (RC4160). A copy of this booklet, and related Form GST386, *Refund Application for Foreign Conventions*, is available on our Web site at [www.ccra.gc.ca/visitors/](http://www.ccra.gc.ca/visitors/) or at any CCRA tax services office listed in Appendix C and at most customs offices. You will also find a sample of Form GST386 in Appendix F.

## Non-resident exhibitors

Non resident exhibitors who are not registered for GST/HST can claim a refund for the GST/HST and Quebec provincial sales tax paid on the lease or rental of space and certain related convention supplies for conventions (refer to the *Foreign Convention* section for what is included and not included as related convention supplies). To be eligible for a refund, exhibitors must lease or rent the space exclusively for use as a convention site for the promotion of the exhibitor's business, services, or goods.

## Tax credit from Canadian suppliers

If you qualify as a sponsor or unregistered organizer of a foreign convention, you may be able to arrange with your Canadian supplier a possible alternative to the payment/application/refund process described above. A Canadian hotel operator, or convention facility operator, or organizer can agree to directly pay you or credit you with an amount equal to the GST/HST payable on accommodation, the rent for the convention facility, and any convention-related goods and services at the time of purchase. In this case, you will not be required to pay the GST/HST to the supplier and you will not be entitled to a refund. For more information see the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions* (RC4160).

Further information regarding the Visitor Rebate Program is available at:

- 1-800-668-4748 (within Canada)
- (902) 432-5608 (outside Canada)
- long distance charges will apply.

or by writing to:

Visitor Rebate Program  
Summerside Tax Centre  
Canada Customs and Revenue Agency  
Suite 104, 275 Pope Road  
Summerside PEI C1N 6C6  
Canada

You should be aware that there are a number of private companies that offer to process the visitors refund application for you. When you sign a rebate agreement with one of these companies, it includes a Power of Attorney which gives them permission to act as your agent and file a refund claim on your behalf. These companies may charge you a fee for their services. Please note these companies are not associated with the Government of Canada or the Canada Customs and Revenue Agency.

## Hiring a Customs Broker

The procedures and policies for bringing the majority of international events into and out of Canada are now simple enough that any organization can meet the federal government requirements. Guidance from the Canada Customs and Revenue Agency (CCRA) regional conventions co-ordinators (see Appendix A) and other government officials is also available. However, you may want to contract a customs broker who is experienced in providing service to the meetings, conventions, and incentive travel industry.

Customs brokers are independent agents who are licensed by the CCRA to carry out customs brokerage services in Canada. Your customs broker will work with the CCRA on behalf of your organization and ensure you receive the most favourable duty treatment available.

When your goods arrive in Canada, a broker can act as your designated representative, post a security deposit (if required), and prepare any documentation necessary to comply with the border requirements of government departments.

In addition a customs broker can arrange to ship your materials into and out of Canada (e.g., from your headquarters directly to the event site and back to your headquarters again) and will act as a “troubleshooter” along the way if any problems arise. If you need to store goods in Canada before or after your event, your customs broker can also make these arrangements.

For more information on services provided by customs brokers, or to get the name of a broker in your area, please contact:

Canadian Society of Customs Brokers  
Suite 320, 55 Murray Street  
Ottawa ON K1N 5M3  
CANADA

Telephone: (613) 562-3543  
Fax: (613) 562-3548  
Email: [cscb@cscb.ca](mailto:cscb@cscb.ca)  
Internet: [www.cscb.ca](http://www.cscb.ca)

or

Association of International Customs and  
Border Agencies (AICBA)  
Suite 1500, 85 Albert Street  
Ottawa ON K1P 6A4  
CANADA

Telephone: (613) 236-9039  
Fax: (613) 236-9175  
Email: [lmoir@aicba.org](mailto:lmoir@aicba.org)  
Internet: [www.aicba.org](http://www.aicba.org)

## Moving Your Goods to the Show

When it's time to transport your goods to an event in Canada, you can:

- ship them via common carrier (your official show carrier, truck, air freight, or van line);
- carry them in delegates' hand baggage or by private, rental, or company vehicles; or
- ship them by bonded carrier.

### Shipping goods by common carrier

Your carrier has to report the goods to customs at the first Canadian border point. Goods being shipped by common carrier must be accompanied by a completed Form A8A(B) *Customs Cargo Control Document* (CCD) and a waybill or manifest. The CCD is the key document which the carrier uses to report the goods. The CCD must provide sufficient detail about the goods contained in the shipment to allow customs to determine if they are admissible. The inventory list, providing it is sufficiently detailed, and a copy of the Letter of Recognition attached to the CCD is generally sufficient. Form A8A(B) is available online at [www.ccra.gc.ca/formspubs](http://www.ccra.gc.ca/formspubs) or at the local customs office.

If your event has been granted on-site privileges, your carrier will proceed to the event site where formal customs clearance procedures will take place. Otherwise, your goods must be sent to a sufferance warehouse (a short-term storage facility) where they will be held for customs clearance. In this case, you should schedule them to arrive at least one week before the event.

### Carrying goods in hand baggage or by private, rental, or company vehicle

Delegates bringing goods in hand baggage or by private, rental, or company vehicles should carry an inventory list of goods as well as a copy of the Letter of Recognition. They should

also be able to answer questions from customs officers or other government officials about the goods (description, quantity, value, and origin).

### Shipping goods by bonded carrier

Many commercial carriers of goods are bonded for customs purposes. Goods shipped by bonded carriers (e.g., air freight, rail, parcel post, some highway carriers, and couriers) can either proceed directly inland to a customs office or a sufferance warehouse, or if your event has been granted on-site privileges, the bonded carrier will deliver the shipment directly to the event site for customs clearance.

### Clearing your goods

Once the goods arrive, you or your broker can clear customs at the border, at the sufferance warehouse, or at the show site.

#### Border clearance

Unless your event has been authorized for on-site clearance, you or your broker must clear your goods at the border or the sufferance warehouse. In some cases, the goods will be listed on Form E29B, *Temporary Admission Permit*. You or your customs broker will have to post a security deposit or pay all duties and taxes up front. You will find a sample of Form E29B in Appendix F.

#### On-site clearance

If your event has been approved for on-site clearance (either **border-to-show** or the **bonded warehouse** option, both of which are described below), you can arrange to have your goods shipped directly to the show site, and schedule their arrival for the appropriate move-in day. Your Letter of Recognition will tell you whether your event qualifies for on-site customs clearance.



### **Border-to-show**

This procedure, previously called **portal-to-portal**, clears convention goods at the show site, rather than at the border point of entry. It offers you a number of advantages:

- reduced costs;
- faster border crossings;
- faster set-up at the event site; and
- on-site problem resolution.

A customs officer, and other government officials if necessary, will be on site during the move-in and at other times during the show to review documentation and perform any necessary examinations. To take advantage of border-to-show clearance privileges you may need to post a security deposit or pay duties and taxes up front based on the nature of your event or the goods you are importing. If you want us to consider your event for these privileges, be sure to indicate this in your initial letter.

### **The bonded warehouse option**

When you prearrange it, your goods can also be cleared at customs bonded warehouses — facilities licensed and regulated by the CCRA and operated by the private sector. By using

these warehouse facilities you can completely defer paying customs duties, countervailing duties, anti-dumping duties, and excise duties and taxes including the GST/HST, until the goods enter the Canadian market. Even better, if you export some or all of the goods from the bonded warehouse, you will not have to pay any duties and taxes on these goods. Domestic goods destined for export can also be placed in a bonded warehouse. If you are planning trade shows, exhibitions, and conventions involving goods for sale, the bonded warehouse option is a great way to improve cash flow and reduce costs.

If you want to hold your event at a facility licensed as a bonded warehouse, or become a bonded warehouse operator yourself, contact the nearest CCRA office.

For more details on the bonded warehouse option and how it relates to the MCIT industry, see “The bonded warehouse option for goods imported for display, inspection, testing, or sampling” in Appendix E.

## Controlled and Prohibited Goods

The federal government enforces strict controls and prohibitions on bringing certain materials into Canada, including:

- plants and animals;
- all firearms and weapons which must be declared to customs at the first point of entry;
- narcotics, and other substances controlled by the *Food and Drug Act* and other legislation, are not allowed into the country without proper authorization and documentation; and
- pornography and similar materials.

Your initial letter to the CCRA should state whether you intend to bring any of these goods into Canada. We will work with you and the applicable government departments to ensure that everyone's needs are addressed. Your Letter of Recognition will outline any specific requirements related to your event.

## Getting Work Permits

Most persons involved in events being held in Canada are not considered to be “working in Canada,” and, therefore, do not need work permits. Of those individuals who are classified as workers, some will need work permits, as discussed below. They should get these permits before entering the country. Please note that you will be charged a processing fee for this service. A medical examination is usually not needed to obtain a work permit.

### Confirmation

In some cases, officials from Human Resource Centre of Canada (HRCC) have to provide an opinion on a job offer. To determine whether to confirm an offer of employment to a foreign worker, an HRCC officer will evaluate the potential effect that hiring the foreign worker may have on the Canadian labour market. The wages and working conditions, the employer’s efforts to consider Canadian citizens and permanent residents, and the employer’s human resource planning in terms of training the domestic work force and the transfer of knowledge to Canadians will be examined. Some foreign workers can be admitted into Canada to work without the employer having to go through the confirmation process. It is the responsibility of officials in Citizenship and Immigration Canada (CIC) to determine whether a foreign worker falls under an exemption category as described below. If you want to bring in employees who need confirmation, you, as the employer, must request these confirmations from the Human Resource Centre of Canada office (see Appendix D for a list of these offices) located at the first place of employment. An example of an employer’s letter requesting confirmation can be found on page 21.

Alternatively, an electronic Employment Confirmation application form is available at [www.hrdc.gc.ca/hrrib/lmd-dmt/fw-te/common/rubri4.shtml](http://www.hrdc.gc.ca/hrrib/lmd-dmt/fw-te/common/rubri4.shtml).

### Note

In Quebec, the decision to confirm an offer of temporary employment is made jointly with the ministère des Relations avec les citoyens et de l’Immigration (MRCI) and Human Resources Development Canada (HRDC).

### Applying for work permits

In most cases, citizens or permanent residents of the United States can apply for work permits at a Canadian port of entry. Applicants should bring appropriate documentation, such as a letter from the event organizer. Nationals of other countries who think they may need work permits should contact their nearest Canadian visa office or call the Citizenship and Immigration Canada call center at 1-888-242-2100. Additional information on work permits is available on the CIC Web site at [www.cic.gc.ca/english/visit/](http://www.cic.gc.ca/english/visit/).

Work permit requirements will be described in your Letter of Recognition.

Details about the various activities associated with conventions, meetings, trade shows, or exhibitions in Canada and whether these activities require work permits are discussed below.

### Organizers or planners

Professional organizers or planners contracted to a foreign organization that is holding an event in Canada, and permanent employees or members of a foreign organization, do not need work permits or confirmations.

Foreign professional organizers or planners employed by a Canadian organization holding an event in Canada need work permits and confirmations but not for any exploratory visits before they receive a contract.

## Show or event service contractors

Service contractors need work permits and confirmations. Confirmations can also be given for supervisory staff but service providers are generally expected to hire Canadian labour.

## Speakers

Invited foreign speakers do not need work permits or confirmations, even if they receive funds in addition to expenses or an honorarium.

Event organizers can provide their speakers with a Speaker's Letter of Introduction to present to officials at the border. While this letter can assist speakers at the border, it does not guarantee a speaker's entry into Canada. An example of a Speaker's Letter of Introduction can be found on page 22.

Invited speakers who have books or other publications for sale at the event where they are speaking do not require work permits or confirmations provided this sale is **incidental** to the speaking engagement.

Commercial speakers or seminar operators and staff who come to Canada independently of corporate or association events and who charge admission, i.e., any enterprise which is not aiming its event at its own members or employees, do not need work permits and confirmations as long as the seminar or workshop is not longer than 5 days.

## Exhibitors

Individuals who only display or demonstrate goods at a conference, convention, trade show, or exhibition do not need work permits or confirmation. However, people selling goods may need them, as discussed below.

The immigration regulations allow foreign nationals to sell, take orders, and negotiate contracts for a foreign enterprise without a work permit. If, however, they deliver the goods or provide the services during the same visit to Canada, they do need work permits.

Exhibitors who sell to the general public at association conferences or meetings, corporate meetings, incentive meetings, trade shows, or exhibitions will require work permits but do not require confirmations.

## Event delegates

Delegates, attendees, members, employees, board members, and award or trip winners can enter Canada as visitors and do not need work permits.

## Event sponsors

Individuals whose only role is the financial support of an event can enter Canada as visitors.

## Sample Employer's Letter Requesting Confirmation

Date

Re: Foreign Workers Employment  
in Canada

To whom it may concern:

The *(name of the organization)* will be holding its *(type of meeting, event)* in *(city)* at the *(name of facility)* on *(dates of event)*.

Some of our participants (i.e., organization employees, service contractors, seminar operators, commercial speakers) will require employment confirmations to allow them to work in Canada.

Please send copies of the *Foreign Worker Program – Application for Employment Confirmation* to the following address:

*Organization name:*

*Contact name:*

*Mailing Address:*

*Fax:*

*Email:*

Yours sincerely,

## Sample Speaker's Letter of Introduction

### Organization's Letterhead

#### SPEAKER'S LETTER OF INTRODUCTION

Date

Re: Speaker admittance into Canada under section 19(1)(o)  
of the Immigration Regulations  
Citizenship and Immigration Canada

To whom it may concern:

The *(name of the organization)* will be holding its *(type of meeting)* in *(city)* at the *(name of facility)* on *(dates of event)*.

*(name of invited speaker)* has been invited to our event to present a specific topic to the delegates during our meeting. According to section 19(1)(o) of the Canadian *Immigration Regulations*, *(name of invited speaker)* does not require a work permit to attend and speak at our event.

For further information, please contact *(organization contact person, include telephone numbers at office and at the event destination)* or our customs broker *(name and telephone number of customs broker)*.

Yours sincerely,

*(organization name and contact)*

Enclosure *(copy of the Letter of Recognition from the Canada Customs and Revenue Agency)*

# Citizenship and Immigration Canada

## Requirements for Visitors

Visitors to Canada must:

- not have a criminal record (e.g., convictions for driving while intoxicated or operating a vehicle while under the influence);
- not pose a health risk;
- have enough money to support themselves and their dependants during their stay; and
- be willing and have the means to leave Canada and go to another country.

Entry is usually granted for six months unless otherwise specified in writing.

If you are from the United States, the following situations may apply to you:

- If you are a **citizen or a permanent resident of the U.S.**, you do not need a passport or visa to be admitted to Canada. However, you should carry evidence of citizenship, such as a certificate of birth abroad, certificate of citizenship, certificate of naturalization, or a state birth certificate. If these documents do not contain a photograph, you will be asked for a driver's licence or other identification. Permanent residents of the U.S. who are not citizens should carry their Resident Alien Card (I-151 or I-551). Note: U.S. permanent residents will need a passport and possibly a temporary resident visa unless entering Canada directly from the U.S.
- If you are a **temporary resident of the U.S.** who carries a Temporary Resident Card (Form I-688) or Employment Authorization Card (I-688A or I-688B), you are not considered to be a permanent resident of the U.S. You will need a passport for travel to Canada and you may also need a Canadian Temporary Resident Visa (TRV). Visas must be obtained at a Canadian embassy, consulate, or mission outside Canada – they are not available at the border.

- If you are a **foreign student, temporary worker in the U.S., or visitor in the U.S. who wants to return to the U.S. after visiting Canada**, you may encounter difficulties entering Canada without your passport or a Canadian Temporary Resident Visa (TRV). Because your status in the U.S. does not confer any status in Canada, or necessarily give you the right to re-enter the U.S., you should check with an office of the U.S. Immigration and Naturalization Service before leaving the U.S. to make sure you have all the necessary papers to return to the U.S.

If you are from a country other than the U.S. and are not a U.S. citizen or legal, permanent resident of the U.S., you need a valid passport or travel document. Citizens of some countries also need a temporary resident visa to enter Canada. Visitors should ask about visa requirements and valid travel documents at the Canadian embassy, consulate, or mission in their home countries before departing. Further information on visa requirements/exemptions may be found on the Citizenship and Immigration Canada Web site at [www.cic.gc.ca/english/visit/](http://www.cic.gc.ca/english/visit/)

### An important note about children

Canada has laws and regulations to protect children and to reduce abduction by parents or others. If you are travelling with a child (17 years of age or younger) you should carry:

- identification, similar to that mentioned above, for children of all ages;
- a letter of permission from the child's parent or legal guardian when travelling with a child who is not legally your own; and
- copies of legal documents regarding custody rights if you share custody.

If you are planning a visit to Canada, here is some useful information. You can find additional information by visiting our Web site at [www.ccra.gc.ca](http://www.ccra.gc.ca).

## General

Like most countries, Canada has requirements and restrictions on certain goods such as firearms, animals and animal products, plants and plant products, fresh fruit and vegetables, as well as certain food and drug products. You can get more information from the Canadian embassy, consulate, or mission nearest you.

## Firearms and weapons

In Canada, it is against the law to bring firearms or other weapons such as Mace and pepper spray into the country. As of January 1, 2001, visitors bringing firearms into Canada are required to declare them in writing using a *Non-resident Firearm Declaration* (JUS 909), and pay a CAN\$50 confirmation fee. This declaration form is available at any customs office, through the Canadian Firearms Centre (CFC) at 1-800-731-4000, or can be downloaded from the CFC Web site at [www.cfc.gc.ca](http://www.cfc.gc.ca). When you arrive a customs officer will confirm your declaration and it will be your temporary licence and is valid for up to 60 days. For more information, see the Canada Customs and Revenue Agency (CCRA) publication called *Importing a Firearm or Weapon Into Canada* or contact the Canadian Firearms Centre at 1-800-731-4000 (Canada and U.S) and 1-506-624-5380 (all other countries) or online at [www.cfc.gc.ca](http://www.cfc.gc.ca).

## Duty- and tax-free personal exemptions

### Personal goods



Goods for your personal use – including clothing, cameras, tape recorders, and personal computers – are exempt from duties and taxes, provided you declare them to customs when you enter Canada and take them back with you when you leave.

It is a good idea to register recently purchased items such as cameras, tape recorders, or personal computers, with your own customs service before leaving your country. When you return home this helps you to prove you purchased these goods before entering Canada.

### Gifts

You can bring gifts for relatives and friends into Canada, duty- and tax -free, if each gift is valued at CAN\$60 or less. If the value of the gift is more than CAN\$60, you may have to pay duties and taxes on the excess amount.

Alcohol, tobacco products, and goods considered to be advertising material do not qualify as duty and tax-free gifts.

### Alcoholic beverages

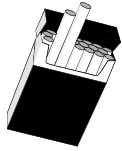


If you meet the minimum age requirements of the province or territory you are entering (18 years old in Alberta, Manitoba, and Quebec; 19 years old elsewhere), you can for your own use, bring in, duty- and tax-free: 1.5 litres of wine; or 1.14 litres (40 ounces) of liquor; or 24 × 355-millilitre (12-ounce) bottles or cans of beer or ale.



Except to Nunavut and the Northwest Territories, you can bring in more than your personal exemption of alcoholic beverages up to the provincial limit (which varies between 9 and 45 litres), if you pay duties, taxes, and provincial fees or mark-ups when you enter Canada.

## Tobacco products



You can for your personal use, bring into Canada, duty and tax free, 200 cigarettes, 50 cigars, 200 grams (7 ounces) of manufactured tobacco, and 200 tobacco sticks.

If you bring in more than your personal exemption of tobacco products, you will have to pay the federal duties and provincial taxes that apply.

To bring tobacco products into Alberta, Saskatchewan, Manitoba, or Quebec, you must be at least 18 years old. To bring tobacco products into British Columbia, Ontario, New Brunswick, Nova Scotia, Prince Edward Island or Newfoundland and Labrador, you must be at least 19 years old.

## Background facts about Canada

### Currency

Money in Canada is in dollars and cents, as in the United States. Due to current monetary exchange rates, there may be a difference in value between the Canadian dollar and the American dollar. Although U.S. money is usually accepted in Canada, we suggest that you exchange it for Canadian dollars at any Canadian financial institution, where you will receive the prevailing exchange rate. Most U.S. credit cards are honoured in Canada. Any charge to a credit card will reflect the applicable exchange rate.

## Language

English and French are Canada's two official languages. However, Canada is a multicultural country where many languages are spoken.

## Major airports

Major Canadian international airports are located in Vancouver, Winnipeg, Calgary, Edmonton, Toronto, Ottawa, Montréal (Dorval), Québec, Saint John, Halifax, Gander, and Goose Bay.

## Accommodation

Canada offers a wide selection of accommodation, ranging from deluxe hotels and resorts to quaint country inns to budget motels. Advance reservations, especially in the larger cities, are recommended. Major hotel chains operating in Canada include Canadian Pacific hotels, Days Inn, Delta Hotels & Resorts, Four Seasons, Hilton, Holiday Inn, Howard Johnson, Hyatt, Inter-Continental, Journey's End, Marriott, Novotel, Ramada, Relax Inns, Sheraton, Venture Inns, Westin hotels, Sutton Place hotels, Forte hotels, Concord hotels, and Loews hotels.

## Consumer taxes

The **goods and services tax (GST)** is a 7% federal tax charged on most goods and services sold or provided in Canada. However, in the provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador, the consumer tax is the **harmonized sales tax (HST)** of 15% (7% GST and 8% provincial tax), charged on most goods and services sold or provided in these provinces.

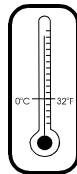
As a visitor to Canada, you will pay GST/HST on most of your purchases. However, under the Visitor Rebate Program, you may be eligible for a refund of the tax you paid on the goods you take home as well as on short-term accommodation (less than one month) in Canada. You will find more details on this tax and how it relates specifically to the MCIT industry, in the section called “Canada’s Goods and Services Tax/Harmonized Sales Tax (GST/HST)” earlier in this guide.

Prince Edward Island, Quebec, Ontario, Manitoba, Saskatchewan, and British Columbia, charge a provincial sales tax on most goods. Depending on the province where you purchase the goods, this tax can be up to 10%.

## Climate

Weather conditions vary considerably due to Canada’s large size. Daily weather forecasts, including three and five-day predictions, are available everywhere. Most hotels, restaurants, theatres, cinemas, stores, private and public buildings, railway stations, airports, and bus terminals are air-conditioned in the summer and heated in the winter.

The temperature is reported in degrees Celsius.



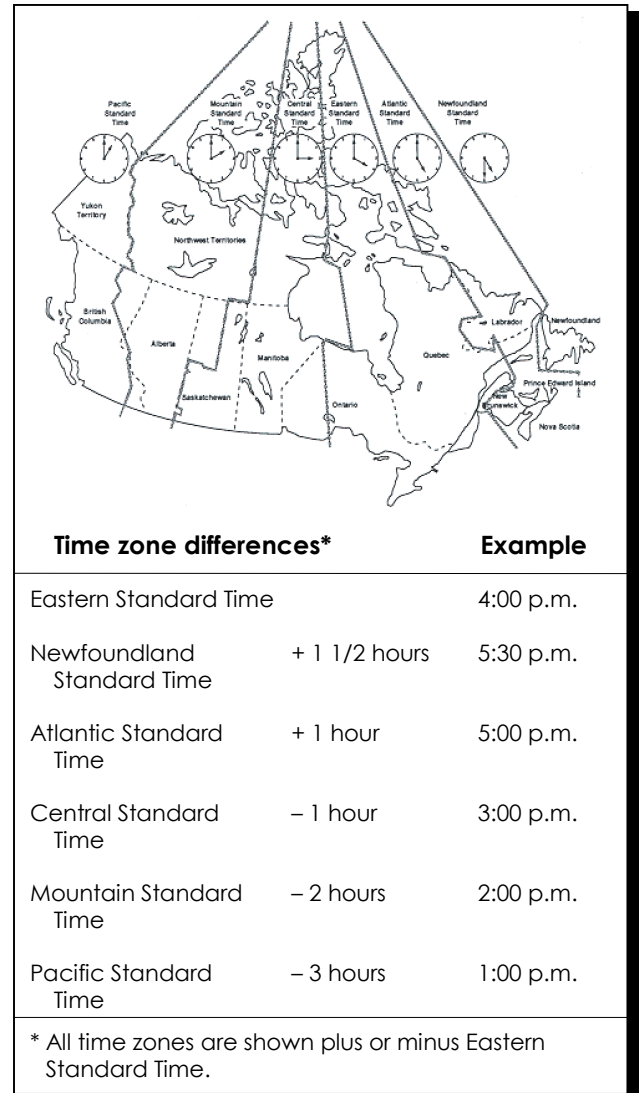
## Seasons

- Spring – mid-March to mid-June
- Summer – mid-June to mid-September
- Autumn – mid-September to mid-December
- Winter – mid-December to mid-March

## Time

Standard time zones are observed during winter months.

Canada spans six time zones:



## Daylight Saving Time

Each year, on the first Sunday in April, Daylight Saving Time comes into effect in most of Canada; clocks are advanced by one hour. On the last Sunday in October, Canada reverts to Standard Time.

## Electricity

**Consumer** – The plugs for power cords as well as wall plugs for personal appliances such as computers and hair dryers, are generally the same as in the United States. The electrical current is 115/120 volts; 60 Hz.

**Industrial and commercial** – The standard 3-phase 60 Hz voltages available in Canada are 200/280 volts, 230/240 volts, 460/480 volts, and 575/600 volts. Check with your facility.

## Cuisine

A wide variety of cuisines is offered across Canada, showcasing regional specialties and reflecting a vibrant multicultural make-up. From fine formal dining to casual pub fare, virtually every continent's cuisine is available for your dining pleasure.

## Business hours

General office, business, and post office hours are 9 a.m. to 5 p.m., Monday to Friday.

## Tipping

Tips or service charges are not usually added to a bill in Canada. In general, consumers tip up to 15% of the total amount of a bill (before taxes) to waiters, waitresses, barbers, hairdressers, and taxi drivers. Workers such as bellhops and porters at hotels, airports, and railway stations are generally tipped \$1 per item of luggage.

## Shopping

Whether it's browsing through shops in the world-famous West Edmonton Mall, or strolling through one of Canada's many specialty shopping districts, the country's shopping fare runs the full gamut. Stores are generally open Monday to Saturday, with evening and Sunday shopping available in many locations.

## Metric conversion

Canada uses the metric system of measurement. Visitors will find weather temperature reports given in degrees Celsius, gas and oil sold by litres (1 U.S. gallon = 3.78 litres), and road speeds posted in kilometres per hour (1 mile = 1.6 kilometres). Here are some other examples of how items are measured in Canada: grocery items in grams and kilograms, and fabric lengths in metres.

## Driving in Canada

In Canada, U.S. state drivers' licences are valid for varying periods of time, depending on the province or territory you are visiting. The 1949 International Driving Permit is also valid but must be accompanied at all times by the visitor's state or national driver's licence. Don't forget: when in Canada, drive on the right-hand side of the road.

## Health insurance

Canadian hospital and medical services are excellent. However, because health insurance plans often do not cover all or any services you might receive outside the country of residence, you should buy traveller's health insurance before leaving your country.

## Drugs for medical use

If you are taking medicine prescribed by your physician, you should bring a copy of the prescription, in case it needs to be renewed by a doctor in Canada. All medicine should be carried in the container in which it was dispensed. Diabetics and others who need to bring syringes with them should carry some proof that they need them.

## Radio transmitting equipment

If you have an American radio operator's licence, you may use your aircraft, marine or amateur radio without a Canadian licence while you are visiting Canada. If you are not a United States resident, you will need permission from the Spectrum Management Area of Industry Canada to operate this equipment.

As a U.S. resident, you are allowed to operate family radio service radios, citizen band radios, amateur radios, and mobile radio telephones in Canada without permission from the Minister of Industry.

If you are not a U.S. resident, you will need permission from Industry Canada to use this equipment.

For more information about the requirements of the *Radio Communication Act* and *Radio Communication Regulations* contact:

Director General,  
Radio Communications and  
Broadcasting Branch  
Industry Canada  
Jean Edmonds North Tower  
300 Slater Street  
Ottawa ON K1A 0C8

Telephone: (613) 990-4737  
Fax: (613) 952-9871

## General

The Canadian Tourism Commission's Web site [www.travelcanada.com](http://www.travelcanada.com) provides visitors and meeting delegates with information on Canada: information and links to each province and territory; things to see and do; helpful information to know before coming to Canada, including temperature, weather, and holidays; and touring, adventure and ski and winter fun packages.

## Returning to the United States

Now that your event has run smoothly and has been a big success, it's time to get your goods home.

Visitors departing by air and who want a refund of the GST/HST paid on goods bought in Canada, must have their goods available for inspection and their receipts validated by Canada customs before departure. Validated receipts must be included with the refund claim.

If it is impossible to get receipts stamped before leaving Canada (e.g., if a flight leaves when the customs office is closed), mail your original receipts and your original boarding pass as proof of export to:

Visitor Rebate Program,  
Summerside Tax Center, CCRA  
Suite 104, 275 Pope Road,  
Summerside, PEI C1N 6C6  
Canada

Please visit [www.ccra.gc.ca/tax/nonresidents/visitors/export-e.html](http://www.ccra.gc.ca/tax/nonresidents/visitors/export-e.html) for more details.

Delegates or event organizers transporting goods in hand baggage or by private, rental, or company vehicles should verify the customs hours of operation and procedures at the border crossing where they intend to leave the country. This is an important consideration if it is necessary to have proof of export of the goods (e.g., for security deposit refund purposes).

You can find the customs hours of operation by contacting the CCRA's toll-free Automated Customs Information Service (ACIS) during regular office hours. The ACIS telephone numbers can be found in Appendix G.

Delegates and event organizers bringing goods back into the United States also have to be aware of U.S. customs requirements—visitors need to be familiar with Immigration and Naturalization Service requirements.

## U.S. Customs Service requirements for event organizers

(Web site: [www.customs.gov](http://www.customs.gov))

As a participant in the international ATA Carnet program, the U.S. Customs Service helps event organizers to move certain durable goods temporarily out of, into, and through the United States. These items for “exhibition or use at any public exposition, fair, or conference” include:

- display booths;
- visual aids;
- samples, demonstration models, and prototypes;
- support equipment; and
- transportation units exclusively dedicated to display modules.

When your goods originate in the U.S., they can usually be exported to Canada and returned to the U.S. without requiring formal entry or having to pay duties;

- if the merchandise is clearly marked “Made in USA” then there is no requirement to register it. Otherwise, merchandise without the “Made in USA” marking must be registered on U.S. Customs Service Form CP-4455, *Certificate of Registration*, before or at the time it is exported;
- if the merchandise is intended solely for exhibition, display, or demonstration and not exported for sale or on consignment for sale purposes;
- if the merchandise is re-imported by or for the account of the person who exported it; and
- if the merchandise is accompanied by a duplicate Form CF-4455 when it is re-imported to avoid the requirement for a formal entry.

Merchandise exported as promotional material, giveaway, advertising matter, etc. is not considered to be part of the exhibition package and should be registered on a separate Form CF-4455. Depending on the value and the type of merchandise, the same Form CF-4455 will usually be the only document needed to bring unused items back to the U.S.

If you are returning textiles and textile products to the U.S., you may need a permit.

If you are taking personal items not labeled “Made in the U.S.A.” out of the U.S., you can register them with the U.S. Customs Service if they have a serial number or other distinctive marks.

By completing U.S. Customs Service Form 4457, *Certificate of Registration for Personal Effects Taken Abroad*, you can ensure that they will re-enter the U.S. without problems.

If you have specific questions about the U.S. Customs Service requirements, contact your nearest U.S. customs office. The U.S. Customs Service has two information pamphlets – *Know Before You Go* (for returning residents) and *Customs Hints for Visitors* – which you can find on the Web site at [www.customs.gov](http://www.customs.gov), from any U.S. customs office, or by writing to:

U.S. Customs Service  
Department of the Treasury  
Washington, DC 20229  
U.S.A.

## **U.S. Immigration and Naturalization Service requirements for returning residents, and for business and general visitors**

Here is what you need to know if you are a U.S. resident returning home following an event in Canada or if you are a business or general visitor to the U.S.

### **Returning residents**

The following forms of identification are acceptable as proof of U.S. citizenship:

- a valid U.S. passport; or

- an original or certified copy of a birth certificate or naturalization certificate.
- U.S. voter’s registration cards may be accepted as proof of citizenship depending on the circumstances.

### **Business (B-1) visitors**

Under the current regulations of the U.S. Immigration and Naturalization Service, if you want to enter the U.S. as a business (B-1) visitor, you must establish that you:

- qualify under the provisions of section 101(a)(15)(B) of the *Immigration and Nationality Act*;
- intend to leave the U.S. at the end of your temporary stay;
- have permission to enter another country at the end of your temporary stay;
- have made adequate financial arrangements to enable you to carry out the purpose of your visit to, and departure from, the U.S.; and
- have a residence abroad.

If you are seeking classification as a B-1 visitor, you must be entering the U.S. primarily for one of two reasons:

- for business activities (participation in scientific, educational, professional, or business conventions, conferences, or seminars, as well as other legitimate activities of a commercial or professional nature); or
- as a member of the board of directors of a U.S. corporation to attend board meetings, or to engage in other functions in connection with membership on the board of directors.

As a B-1 visitor, you are not allowed to receive a salary from, or derive a profit from, payments made by a U.S. source for services rendered in connection with your business activities. A U.S. source may, however, provide you with an expense allowance or reimburse you for expenses incidental to your temporary stay. Incidental expenses cannot exceed the actual reasonable expenses, expected to be incurred, in

travelling to and from the event, together with reasonable living expenses for lodging, laundry, and other basic services.

When applying for admission to the U.S. as a B-1 visitor, all you need to do is make an oral declaration to the inspecting official explaining the purpose of your visit. It can be helpful however to also have on hand a letter from your employer which states the purpose of your visit. If you meet the requirements of the B-1 classification, you can enter the U.S. as a visitor for business purposes, generally for a minimum period of six months. The maximum allowable period that will be granted to any B-1 visitor is one year. Extensions of a temporary stay are granted in increments of up to six months.

Generally, applicants seeking classification as a B-1 visitor must have a passport and a non-immigrant visa to enter the U.S. The US Visa Waiver Program will be used to identify which applicants qualify for visa-exempt status. Non-immigrant visas are issued abroad at U.S. embassies, consulates general, and consulates. However, Canadian citizens and residents of Canada (e.g., those with dual citizenship or travelling on a Commonwealth passport), are exempt from the

passport and non-immigrant visa requirements and from the Form I-94 requirements discussed below. It is recommended that “landed-immigrant” residents of Canada also carry their “landed papers” for immigration identification purposes. Persons travelling to the U.S. as B-1 visitors are issued an *Arrival-Departure Card* (Form I-94) when they enter the U.S. The processing fee for this entry document is US\$6.

### **General (B-2) visitors**

Under non-immigrant classification B-2, spouses and children may accompany, or follow to join, a business visitor as visitors for pleasure. B-2 visitors have to meet the same passport and non-immigrant visa requirements, as well as the general requirements of residence abroad, finances, and temporary intent, as B-1 visitors.

As a B-2 visitor to the U.S., you can participate in tourist and social activities, visit with friends or relatives, and receive medical treatment. However, under no circumstances can B-2 visitors receive any salary or other remuneration, including incidental expenses, from any U.S. source while in the U.S.

## A Final Word

**W**ith this guide, you have all the border-related information you need when bringing your next convention, trade show, meeting, or exhibition to Canada.

Your business is important to us, so let us know how we can help you. We want to ensure that our streamlined border services contribute to the success of your meeting in Canada.

If you have any questions, please call the Canada Customs and Revenue Agency (CCRA) office nearest the location of your Canadian meeting. Regional conventions co-ordinators are available to address your concerns and provide helpful advice.



## Appendix A – List of regional conventions co-ordinators

### Atlantic Region

P.O. Box 638, Station Central  
Halifax NS B3J 2T5

73 Milltown Boulevard  
St. Stephen NB E3L 2X2

### Regional conventions co-ordinator

Telephone: (902) 426-7340  
Fax: (902) 426-8825

Telephone: (506)465-2075  
Fax: (506) 465-2139

### Quebec Region

130 Dalhousie Street  
P.O. Box 2267  
Québec QC G1K 7P6

400 Youville Square  
Montréal QC H2Y 2C2

Telephone: (418) 648-3401 Ext 2358  
Fax: (418)648-3040

Telephone: (514)283-2949  
Fax: (514) 283-5757

### Northern Ontario Region

2265 St. Laurent Boulevard  
Ottawa ON K1G 4K3

Telephone: (613)991-1427  
Fax: (613) 957-8911

### Southern Ontario Region

P.O. Box 10, Station A  
1 Front St. West, 3rd Floor  
Toronto, ON M5W 1A3

Telephone: (416) 952-0114  
Fax: (416) 973-5812

### Prairies Region

Main Floor, 269 Main St.,  
Winnipeg MB R3C 1B3

Bay 32, 3033 34th Avenue North East  
Calgary AB T1Y 6X2

Telephone: (204)983-6000  
Fax: (204) 983-6635

Telephone: (403)292-4313  
Fax: (403) 292-4200

### Pacific Region

3rd floor, 333 Dunsmuir Street  
Vancouver BC V6B 5R4

Telephone: (604)666-1493  
Fax: (604) 666-5237

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### National conventions co-ordinator

Canada Customs and Revenue Agency  
15th floor, 191 Laurier Avenue West  
Ottawa ON K1A 0L5

Telephone: (613)946-0237  
Fax: (613)954-3577  
Email: [caroleA.collingridge@ccra-adrc.gc.ca](mailto:caroleA.collingridge@ccra-adrc.gc.ca)

## Appendix B – List of the Canadian Tourism Commission's meetings, conventions, and incentive travel specialists in the U.S.

### Atlanta

Markets covered: Florida, Georgia, North Carolina and Virginia

Steve Felahis Manager Meeting and Convention Sales 3330 Wolf Willow Close Alpharetta GA 30004	Telephone: Fax: Cellular: Email:	(678) 393-0800 (678) 393-0801 (404) 229-6845 steve.felahis@ctc-us.com
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### Chicago

Markets covered: Illinois, Missouri, Wisconsin, Indiana, Ohio and Minnesota

Melanie Boale Manager Meeting and Convention Sales Canadian Consulate General Suite 2400, Two Prudential Plaza 180 North Stetson Avenue Chicago IL 60601	Telephone: Fax: Email:	(312) 327-3654 (312) 616-3770 melanie.boale@ctc-us.com
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### Chicago

Markets covered: Illinois, Wisconsin, Indiana, Missouri and Minnesota

Michele Saran Manager Corporate and Incentive Sales Canadian Consulate General Suite 2400, Two Prudential Plaza 180 North Stetson Avenue Chicago IL 60601	Telephone: Fax: Email:	(312) 327-3655 (312) 616-3770 michele.saran@ctc-us.com
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### Dallas

Markets covered: Arizona, Oklahoma, Texas and Kansas

Sandi Galloway Manager Meeting and Convention Sales 3017 Hidden Springs Corinth TX 76210	Telephone: Fax: Email:	(940) 321-3458 (940) 497-4975 sandi.galloway@ctc-us.com
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### Detroit

Market covered: Michigan and Ohio

Heather Phelps Manager Sales Marketing 49501 Heath Place Court New Baltimore MI 48047	Telephone: Fax: Email:	(586) 598-7010 (586) 598-7124 heather.phelps@ctc-us.com
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## **New York**

Markets covered: New York, Connecticut, New Jersey, Massachusetts and Pennsylvania

Dena Kerren	Telephone:	(212) 874-6488
Manager	Fax:	(212) 874-8722
Meeting and Convention Sales	Email:	dena.kerren@ctc-us.com
Suite 8L West, 11 Riverside Drive		
New York NY 10023		

## **San Francisco**

Markets covered: Oregon, Washington, California and Colorado

Robin Thompson	Telephone:	(415) 388-3022
Manager	Fax:	(415) 388-3018
Meeting and Convention Sales	Email:	robin.thompson@ctc-us.com
Suite 627, 2269 Chestnut Street		
San Francisco CA 94123		

## **Washington, DC**

Markets covered: District of Columbia, Maryland, Pennsylvania, Virginia, New York, Connecticut and Massachusetts

Danielle Foisy	Telephone:	(202) 682-7775
Manager	Fax:	(202) 682-7721
Meeting and Convention Sales	Email:	danielle.foisy@ctc-us.com
Canadian Embassy		
501 Pennsylvania Avenue North West		
Washington DC 20001		

## **Washington, DC**

Markets covered: Insurance

Susan Frei	Telephone:	(703) 323-6307
Manager U.S.	Fax:	(703) 323-6387
Insurance Sales	Email:	susan.frei@ctc-us.com
10415 Dominion Valley Drive		
Fairfax Station VA 22039		

## **Washington, DC**

Markets covered: Visit Canada Program

Genevieve Fayt-Wile	Telephone:	(202) 682-1740 Ext7247
Co-ordinator	Fax:	(202) 682-7721
501 Pennsylvania Ave. NW	Email:	Genevieve.fayt-wile@ctc-us.com
Washington, DC 20001		

## **Los Angeles, CA**

Market covered: Co-ordinator M&IT program

Terry Villavicencio	Telephone:	(213) 346-2758
Canadian Consulate General	Fax:	(213) 346-2785
550 South Hope St.	Email:	terry.villavicencio@ctc-us.com
Ninth Floor		
Los Angeles, CA 90071-2627		

## Appendix C – List of CCRA tax services offices

Tax services office (TSO)	United States	Outside United States
Vancouver TSO 1166 West Pender Street Vancouver BC V6E 3H8 Telephone: (604) 691-4308 Fax: (604) 691-4907	Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Utah, Washington	Asia, Australia
Calgary TSO 220-4th Avenue S.E. Calgary AB T2G 0L1 Telephone: (403) 233-6211 Fax: (403) 233-6200	Colorado, Montana, New Mexico, Oklahoma, Texas, Wyoming	
Winnipeg TSO 325 Broadway Winnipeg MB R3C 4T4 Telephone: (204) 984-2061 Fax: (204) 984-7002	Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Nebraska, North Dakota, South Dakota	
Windsor TSO 185 Ouellette Avenue PO Box 1655 Windsor ON N9A 7G7 Telephone: (519) 252-4705 Fax: (519) 971-2011	Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Michigan, Mississippi, New York, North Carolina, Ohio, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia, Wisconsin	
Halifax TSO 1557 Hollis Street PO Box 638 Halifax NS B3J 2T5 Telephone: (902) 426-5150 Fax: (902) 426-4888	Maine	Albania, Austria, Belgium, Bulgaria, Czech Republic, Denmark, Finland, Germany, Greece, Hungary, Ireland, Italy, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, the former Soviet Union, Spain, Sweden, United Kingdom, the former Yugoslavia
Ottawa TSO 333 Laurier Avenue West Ottawa ON K1A 0L9 Telephone: (613) 598-3942 Fax: (613) 957-8130	Connecticut, Delaware, District of Columbia, Maryland, Massachusetts, New Hampshire, New Jersey, Rhode Island, Vermont	Africa, Central America, France, Luxembourg, Middle East and Gulf States, South America, Switzerland, West Indies, all other countries
<b>Toll free within Canada and the United States:</b> 1-800-959-5525 (for service in English) 1-800-959-7775 (for service in French)		<b>Regular hours of service:</b> Monday to Friday (holidays excluded) 8:15 a.m. to 5:00 p.m. (Eastern Time)

## Appendix D – Human Resources Development Canada – Foreign Worker Human Resource Centres of Canada

<b>Vancouver, British Columbia</b>	Regional Shared Services Foreign Worker Program P.O. Box 4950, Station T Vancouver BC V6B 4A6	Telephone: (604) 687-7803 Fax: (604) 666-8920
<b>Calgary, Alberta</b>	Human Resource Centre of Canada Foreign Worker Program Room 280, 220 4th Avenue South East Calgary AB T2G 4X3	Telephone: (403) 292-4855 Fax: (403) 292-5929
<b>Edmonton, Alberta</b>	Human Resource Centre of Canada Foreign Worker Program Suite 260, Canada Place 9700 Jasper Place, Edmonton AB T5J 4C1	Telephone: (780) 495-7840 Fax: (780) 495-2998
<b>Northwest Territories</b>	Human Resource Centre of Canada Foreign Worker Program P.O. Box 1170, Station Main Yellowknife NT X1A 2N8	Telephone: (867) 669-5002 Fax: (867) 920-7769
<b>Iqaluit, Nunavut</b>	Human Resource Centre of Canada Foreign Worker Program P.O. Box 639 Iqaluit NU X0A 0H0	Telephone: (867) 979-6271 Fax: (867) 979-6070
<b>Regina, Saskatchewan</b>	Human Resource Centre of Canada Foreign Worker Program 2045 Broad Street Regina SK S4P 2N6	Telephone: 1-800-206-7218 Fax: (306) 780-7568
<b>Saskatoon, Saskatchewan</b>	Human Resource Centre of Canada Foreign Worker Program 101 22nd Street East Saskatoon SK S7K 0E2	Telephone: 1-800-206-7218 Fax: (306) 975-6424
<b>Winnipeg, Manitoba</b>	Human Resource Centre of Canada Foreign Worker Program 2527 Portage Ave. Winnipeg MB R3J 0P1	Telephone: (204) 983-0593 (204) 983-7930 Fax: (204) 983-0319
<b>Brandon, Manitoba</b>	Human Resource Centre of Canada Foreign Worker Program Suite 100, 1039 Princess Avenue Brandon MB R7A 6E2	Telephone: (204) 726-7882 Fax: (204) 726-7744

<b>Windsor, Ontario</b>	Human Resource Centre of Canada Foreign Worker Program 2885 Lauzon Parkway Windsor ON N9A 7A6	Telephone: (519) 985-2333 Fax: (519) 985-2369
<b>Niagara Falls, Ontario</b>	Human Resource Centre of Canada Foreign Worker Program 43 Church Street P.O. Box 21 St. Catharines ON L2R 5C7	Telephone: (905) 988-2752 (905) 988-2787 Fax: (905) 988-2825
<b>Hamilton, Ontario</b>	Human Resource Centre of Canada Foreign Worker Program 1550 Upper James Street Hamilton ON L8N 2A2	Telephone: (905) 572-2773 Fax: (905) 572-2143
<b>Toronto, Ontario</b>	Human Resource Centre of Canada Foreign Worker Program 9th floor, 25 St. Clair Avenue East Toronto ON M4T 3A4	Telephone: (416) 973-7495 (416) 954-3111 Fax: (416) 954-3107
<b>Ottawa, Ontario</b>	Human Resource Centre of Canada Foreign Worker Program 300 Sparks Street Ottawa ON K1A 0J6	Telephone: (613) 990-5186 Fax: (613) 991-1662
<b>Montréal, Quebec</b>	Regional Operations Centre Foreign Worker Program 4th floor, 715 Peel Street Montréal QC H3C 4H6	Telephone: (514) 877-0022 Fax: (514) 877-3680
<b>St. Stephen, New Brunswick</b>	Human Resource Centre of Canada Foreign Worker Program 93 Milltown Blvd P.O. Box 5004 St. Stephen NB E2L 3B4	Telephone: (506) 465-2036 Fax: (506) 465-2047
<b>Fredericton, New Brunswick</b>	Human Resource Centre of Canada Foreign Worker Program 633 Queen Street P.O. Box 12000 Fredericton NB E3B 5G4	Telephone: (506) 452-2045 Fax: (506) 452-3303
<b>Saint John, New Brunswick</b>	Human Resource Centre of Canada Foreign Worker Program 1 Agar Place P.O. Box 7000 Saint John NB E2L 4V4	Telephone: (506) 636-4551 Fax: (506) 636-3808

<b>Moncton, New Brunswick</b>	Human Resource Centre of Canada Foreign Worker Program 95 Foundry Street, Suite 210 Moncton NB E1C 8R5	Telephone: (506) 851-6718 Fax: (506) 851-6941
<b>Halifax, Nova Scotia</b>	Human Resource Centre of Canada Foreign Worker Program Halifax Shopping Centre 3rd floor, Tower II 7001 Mumford Road P.O. Box 1800 Halifax NS B3J 3V1	Telephone: (902) 426-7140 Fax: (902) 426-4096
<b>Charlottetown, Prince Edward Island</b>	Human Resource Centre of Canada Foreign Worker Program 85 Fitzroy St, P.O.Box 8000 Charlottetown, PEI, C1A 8K1	Telephone: (902) 566-7652 Fax: (902) 368-0925
<b>St. John's, Newfoundland and Labrador</b>	Human Resource Centre of Canada Foreign Worker Program P.O. Box 8548 St. John's NL A1C 3P3	Telephone: (709) 772-4700 Fax: (709) 772-6442
<b>Corner Brook, Newfoundland and Labrador</b>	Human Resource Centre of Canada Foreign Worker Program P.O. Box 2004 Corner Brook NL A2H 6J6	Telephone: (709) 637-4231 Fax: (709) 637-4360

For additional Foreign Worker – Human Resource Centre of Canada addresses and telephone numbers, please see the Human Resources Development Canada Web site at [www.hrdc.gc.ca/hrrib/lmd-dmt/fw-te/](http://www.hrdc.gc.ca/hrrib/lmd-dmt/fw-te/).

## Appendix E – The bonded warehouse option for goods imported for display, inspection, testing, or sampling

### General information

Customs bonded warehouses are facilities licensed and regulated by the Canada Customs and Revenue Agency (CCRA) and operated by the private sector. Goods in a bonded warehouse are considered to have been brought into Canada but **have not been released from customs**. If you export the goods from Canada, you do not have to pay any customs duties, countervailing duties, anti-dumping duties, or excise duties and taxes including the goods and services tax (GST) and the harmonized sales tax (HST). Duties and taxes are payable only if and when the goods enter the Canadian market. These unique benefits make the bonded warehouse option an excellent vehicle for those who wish to host or hold conventions, meetings, trade shows, and exhibitions in Canada involving goods brought into the country.

### What are the benefits?

Because the event site is licensed as a bonded warehouse, this option allows you to:

- move goods from the border to the event site with minimal customs intervention;
- display, inspect, test, and sample domestic and imported goods at the event site;
- export goods directly from the warehouse at the end of the event;
- take advantage of cash flow savings because a security deposit is generally not required for low-risk goods being temporarily brought into Canada for display, sampling, inspection, or testing at a bonded warehouse;
- use a single tariff classification number for goods brought into Canada for display, testing, sampling, or inspection at a meeting, convention, trade show, or exhibition and subsequently exported at the end of the event;

- present one consolidated warehouse entry package for all exhibitors;
- comply with the North American Free Trade Agreement (NAFTA) Rules of Origin because the activities of display, testing, and inspection in a bonded warehouse are considered to be “same condition”;
- obtain on-site customs service for on-the-spot information, client assistance, and problem resolution; and
- obtain consistent customs service from one location to another.

### Why should you apply?

The bonded warehouse option will interest you if you want to:

- promote Canada as a site for international events;
- facilitate hosting, planning, and organizing foreign events in Canada;
- organize or participate in events being held in Canada that involve bringing in goods for display, testing, inspection, or sampling;
- avoid having to pay duties and GST/HST on goods being imported for display purposes;
- display domestic goods at events where imported goods will also be displayed;
- reduce your documentation and security requirements; and
- reduce the cost of importing and exporting goods for display, inspection, testing, or sampling at meetings, conventions, trade shows, or exhibitions in Canada.

### Who should apply?

You should apply if you are:

- an event planner or organizer;



- a convention or conference facility owner or operator;
- a hotel operator or owner; or
- a customs broker.

## How do you apply?

If you are interested in becoming a bonded warehouse operator for the purposes outlined in this guide, contact your nearest CCRA office for Form E401, *Application for a Licence to Operate a Customs Bonded Warehouse*. The office can also help you complete the form.

When you submit your application, you will be asked to provide a detailed floor plan of the facilities or rooms you want to use as a bonded warehouse. If any of the information you submit with your application changes at any time, you must notify the CCRA.

## How long will it take to issue your licence?

Once your application has been approved and you have paid the licence fee in most cases, you will be issued a licence number for your bonded warehouse in a few weeks.

## How long is your licence valid?

If you require a bonded warehouse only once or for very few events, the short-term (90-day) bonded warehouse licence is your best choice. You can arrange for extensions for up to one year at no extra charge. If you are in the convention, meeting, exhibition, or trade show business or involved in organizing multiple events in the same year, you will want the one-year licence that you can renew annually.

## How much will this cost you?

There is a fee of CAN\$100 for each licence, regardless of the time limit. This licence fee permits the warehousing of goods, provided that the duties and taxes payable on the goods would be less than CAN\$10,000 if they were entered into the Canadian market. The fee covers all costs associated with licensing the warehouse, including audit and verification. You can pay by cash, certified cheque, or major

credit card. Once your application has been approved, the CCRA will tell you when and where to make your payment.

## You have a licence – now what?

Until you hold an event requiring customs service in the bonded warehouse, your licence is considered dormant and you can use the space for domestic purposes. As soon as you want to activate your licence, you must contact the CCRA (the earlier the better) with the following information:

- your name;
- your bonded warehouse licence number;
- a contact name and telephone number of the person who will be co-ordinating customs details and issues;
- the name of the event, as well as the name, telephone, and fax numbers of the event organizer;
- the room(s) to be used, specifying the names shown on the site plan you submitted with your application;
- the dates of the event;
- a list of exhibitors' names and addresses;
- where, when, and how the goods and exhibitors will enter and leave Canada; and
- an itinerary and site plan for each bonded warehouse in every city where the event will be held in Canada.

At this point, we will follow the approval process for events outlined in an earlier section of this guide (see "Making Arrangements With the Canada Customs and Revenue Agency (CCRA) for Your Event") and we issue a Letter of Recognition to the event organizer.

## Who is liable for duties and taxes on goods in the bonded warehouse?

The bonded warehouse operator is liable for duties and taxes applicable to goods in the bonded warehouse. However, no duties and

taxes are payable unless the goods are entered into the Canadian market. A warehouse owner or operator may, through a sub-leasing mechanism, transfer the operation of the bonded warehouse to an event organizer for a specific event. This feature of the program will be of particular interest to persons such as hotel and convention centre operators who want to be licensed as bonded warehouse operators to participate in competitive bidding for international events but who choose not to be held liable for payment of duties and taxes on goods brought into the facility by the organizers of these events.

To sub-lease to an event organizer, the bonded warehouse operator need only:

- ask the event organizer to complete Form E401, *Application for a Licence to Operate a Customs Bonded Warehouse*; and
- send the event organizer's completed application to the CCRA.

This application must be accompanied by:

- a floor plan designating the area to be used as a bonded warehouse for the event;
- the dates of the event;
- a security deposit (if any is required); and
- the CAN\$100 licence fee.

After processing the application, the CCRA will return the licence to the original bonded warehouse operator who will then forward it to the event organizer.

## How do you move your goods from the border to the warehouse?

The *Customs Act* provides for the in-bond movement of "non-duty paid goods" in Canada by carriers bonded by customs or by other means. The procedures for each mode of transport outlined earlier in the section called "Moving Your Goods to the Show" also apply to moving goods to a bonded warehouse.

## How do you document goods in a bonded warehouse?

As a bonded warehouse operator, you have several options for presenting the customs documentation related to your event:

- you can use a streamlined documentation process which allows you to present a single consolidated "for warehouse" document (Form B3, type 10) supported by a complete list of all goods, identifying the quantity, value, and country of origin under a single tariff item;
- you can co-ordinate or have a customs broker or agent co-ordinate the presentation of a consolidated "for warehouse" document on behalf of all exhibitors;
- you or your customs broker or agent can present separate "for warehouse" documents on behalf of individual exhibitors; or
- each individual exhibitor can present, or have presented on his or her behalf, separate "for warehouse" documents.

For events that will travel to other locations in Canada, CCRA will issue separate bonded warehouse numbers for each site in the region(s) where the event will be held. The goods will be transferred from site to site using standard customs documentation (various types of Form B3). At the last stop, the event will be closed using either an export document or individual domestic consumption entries for those goods remaining in Canada.

All required permits or certificates, including the Import for Export permit, must be presented with the "for warehouse" document. If permits or certificates are required, your Letter of Recognition from the CCRA will outline this information.

## What kinds of records do you have to keep?

As the licensed operator of a customs bonded warehouse, you are responsible for maintaining a simple records system. You need to inform the CCRA about:

- what goods came into the bonded warehouse;
- what happened to the goods while they were in the warehouse (e.g., were they sold?);
- what goods are being left in Canada (e.g., sold or donated to charity), and applicable details;
- what goods were transferred to another site and applicable details; and
- what goods are being exported.

## What if goods are sold?

The CCRA recognizes that a transfer of ownership may occur while the goods are in the bonded warehouse. If this happens, you have to submit a transfer of goods document (Form B3, type 30) to change the importer of record. Provided there are no restrictions on the sale of the goods (e.g., firearms), individual exhibitors or their brokers can present individual “ex-warehouse for domestic consumption” entries (Form B3, type 20) to account for all the applicable duties and taxes owing.

## Your event is over – now what?

All goods exported must be reported on a consolidated or individual “ex-warehouse for export” document (Form B3, type 21).

Your bonded warehouse licence is now considered dormant until you choose to reactivate it with a new event.



# Form GST386



Canada Customs  
and Revenue Agency

Agence des douanes  
et du revenu du Canada

## REFUND APPLICATION FOR FOREIGN CONVENTIONS

Use this form to claim a refund of the goods and services tax/harmonized sales tax (GST/HST) and Quebec sales tax (TVQ) paid on certain accommodation and related convention supplies if you are:

- a sponsor or in-house meeting planner of a foreign convention;
- an incentive travel house or organizer of a foreign convention and not registered for GST/HST; or
- a non-resident convention exhibitor not registered for GST/HST.

Do not use this form if the event is an incentive trip which does not include business meetings that qualify as a foreign convention. In that case, use Form GST177, *Refund Application for Non-Resident Travel Organizers*, to claim a refund of the tax paid.

For more information, see the booklet called *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions*. We will process this application form free of charge if you mail it to the address listed on the back of this form.

### Part A – Identification

Business/association name

\_\_\_\_\_

Mailing address

\_\_\_\_\_

City/town/village

Province/state

Postal/zip code

\_\_\_\_\_

Country

Telephone number

\_\_\_\_\_

### Part B – Convention information

Type

Sponsor

Exhibitor

Organizer

Convention, conference,  
or exhibition period

From

Year

Month

Day

To

Year

Month

Day

Number of expected Canadian delegates

\_\_\_\_\_

Total number of delegates

\_\_\_\_\_

### Part C – Refund calculation (see the back of this form for calculation instructions)

Tax paid on:		Accommodation		Related convention supplies		Do not write in shaded areas
GST/HST (all Canada)	1	\$	_____	\$	_____	
TVQ (Quebec)	2	\$	_____	\$	_____	
Total refund claimed	3	\$	_____	Total refund claimed	6	\$
			(add lines 1 and 2)			(add lines 4 and 5)
			_____			_____
						7
						(add lines 3 and 6)
						_____

### Part D – Certification

I certify that the information given in this application is, to the best of my knowledge, true, correct, and complete in every respect. The amount on line 7 above, or any part of it, has not been paid or credited to me by a supplier and I am eligible for this refund. I consent to the disposal of the receipts attached to this refund application. I also understand that this refund application is subject to verification.

Year Month Day

\_\_\_\_\_

Signature of authorized officer

\_\_\_\_\_

DC

NC








Privacy Act Personal Information Bank number RCC/P-PU-106

GST386 E (03)

(Ce formulaire existe aussi en français.)

Canada

## INSTRUCTIONS

We must receive your refund application within one year after the day the convention ends.

Attach the following supporting documents to your application:

- copies of invoices from Canadian suppliers that show the amount of tax you paid;
- complete hotel folios (that is, the entire hotel bill);
- proof of payment such as copies of cancelled cheques, credit card slips, or money transfers to Canadian suppliers; and
- a convention agenda, itinerary, or event program.

### Part A – Identification

Enter your business or association name and complete mailing address.

### Part B – Convention information

- Check the type that describes you:
  - Sponsor:** A person who convenes the foreign convention and supplies admissions to it.
  - Organizer:** A person that acquires the convention facility or related convention supplies and organizes the foreign convention for a sponsor.
  - Exhibitor:** A person who attends a convention to promote its business, products, or services and is a recipient of exhibit space.
- Enter the first and last date of the convention, conference, or exhibition period.
- Enter the number of expected Canadian delegates.
- Enter the total number of delegates.

### Part C – Refund calculation

#### Accommodation

Claim the tax you paid on eligible short-term accommodation in this section.

Calculate each tax type separately:

- Enter the total GST/HST (all Canada) you are claiming on line 1.
- Enter the total TVQ (Quebec) you are claiming on line 2.
- Add lines 1 and 2 and enter the total on line 3.

#### Related convention supplies

Claim the tax you paid on related convention supplies in this section. Do not include amounts relating to the accommodation entered on lines 1, 2, and 3.

Calculate each tax type separately:

- Enter the total GST/HST (all Canada) you are claiming on line 4.
- Enter the total TVQ (Quebec) you are claiming on line 5.
- Add lines 4 and 5 and enter the total on line 6.

#### Total refund claimed

Add lines 3 and 6 and enter the total refund you are claiming on line 7.

### Part D – Certification

Sign and date your application.

### Mail to:

**Visitor Rebate Program  
Summerside Tax Centre  
Canada Customs and Revenue Agency  
Suite 104, 275 Pope Road  
Summerside PE C1N 6C6  
CANADA**

Printed in Canada

## Appendix G – Automated Customs Information Service (ACIS)

The Automated Customs Information Service (ACIS) is a computerized, 24-hour telephone service that automatically answers all incoming calls and provides general customs information. You can use a touch-tone telephone to hear recorded information on a variety of customs topics such as personal importations, travellers' exemptions, commercial importations/exportations, postal shipments, currency exchange rates, CANPASS, and trade agreements.

The service is available in both official languages. If you need more specific information and are calling during office hours, you can speak directly to an agent by pressing '0' at anytime while the recorded message is playing.

If you use a rotary-dial telephone, you cannot access the ACIS recorded information. However, if you call ACIS during office hours, your call will be transferred directly to an agent.

You can access ACIS free of charge throughout Canada by calling 1-800-461-9999 for service in English and 1-800-959-2036 for service in French.

If you are calling from outside Canada, you can access ACIS by calling (204) 983-3500 or (506) 636-5064. Long distance charges will apply.

Canada