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MEMORANDUM D8-1-1

In Brief

TEMPORARY IMPORTATION (TARIFF ITEM NO. 9993.00.00) REGULATIONS

Appendix L of this memorandum, Temporary Importation of Goods in Response to an Emergency – Contact List, has been revised to reflect changes to the list of emergency contacts since the last revision of August 29, 2003.



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SUBJECT

***TEMPORARY IMPORTATION
(TARIFF ITEM NO. 9993.00.00) REGULATIONS***

This Memorandum outlines the conditions under which goods may qualify for duty-free entry under tariff item No. 9993.00.00.

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GUIDELINES AND GENERAL INFORMATION

WHAT QUALIFIES?

1. Any importer or customs broker may consider classifying goods that will be imported temporarily under tariff item No. 9993.00.00. Generally, all goods being imported temporarily, so long as they are not being imported for sale, lease, further manufacturing, or processing, will qualify for duty-free entry under tariff item No. 9993.00.00. For the purposes of this tariff item only, further processing does not include repair. Goods imported temporarily to be restored to their original operating condition do qualify under tariff item No. 9993.00.00. While there are no restrictions on the types or kinds of goods or the use to which they may be put, at the time of importation, the importer must specify how the goods will be used while in Canada. The goods must be imported in a reasonable quantity. They cannot be imported in such a quantity that the inspecting customs officer has reason to doubt that the goods will be exported.
2. Importers who want to temporarily import goods for further manufacturing or further processing should consider the Department's duty deferral and drawback programs. Information on these programs is contained in Memoranda D7-4-1, *Duty Deferral Program*, and D7-4-3, *NAFTA Requirements for Drawback and Duty Deferral*.
3. To qualify under tariff item No. 9993.00.00, the temporarily imported goods must also be classified under the appropriate tariff item in Chapters 1 to 97 of the schedule to the *Customs Tariff*. If the goods are duty-free when classified in Chapters 1 to 97 and there is no relief available for the GST, the importer should consider classifying the goods under their applicable tariff item rather than tariff item No. 9993.00.00 (i.e., permanently importing the goods). There would be no benefit to using tariff item No. 9993.00.00. Rather, the importer would be restricted by the conditions of the tariff item.

CONDITIONS

4. The inspector must first decide whether the goods are prohibited, restricted, or controlled. Detailed information pertaining to these subjects is contained in Memoranda D9-1-1 to D9-1-15, D18-1-1, D18-2-1, and D19-1-1 to D19-13-2.

5. Secondly, some goods, even though they are only being imported temporarily, are subject to other government department (OGD) requirements and cannot be released by Customs until all the necessary inspections are completed, and any required documents or certificates are produced. For example, veterinary certificates for horses, import permits for certain classes of goods, and Transport Canada Schedule VII declarations for some vehicles (i.e., imported for exhibition, demonstration, evaluation, or testing).

6. At the time of importation, the importer must specify what the goods will be used for while in Canada. For example, the bill of lading on a package might read: "Commercial samples for display at the Canadian National Exhibition in Toronto." Or an importer may orally declare that a horse will be running in races at different racetracks in Ontario and Quebec.

7. At the time of importation, the customs officer will review what the goods will be used for as specified by the importer and decide whether or not the number of goods being imported is reasonable. If in the opinion of the customs officer, the quantity of goods being imported is such that the goods may not be intended for exportation, the goods do not qualify under tariff item No. 9993.00.00 and must be classified under the applicable tariff item in Chapters 1 to 97. For example:

(a) A sales representative declares 30 pairs of shoes being imported temporarily to solicit orders from various retailers in the province of Saskatchewan. If the 30 pairs of shoes vary in kind, quality, and colour, the amount can be deemed to be reasonable. If, in the opinion of the inspecting customs officer, the 30 pairs of shoes are not sufficiently different in kind, quality, or colour to preclude their being imported for the purpose of sale, the amount may be deemed to be unreasonable.

(b) A freelance photographer travelling alone declares 40 blank videotapes, three video cameras of Japanese origin, 100 rolls of unexposed film, and four identical still cameras of German origin as being temporarily imported to film a sporting event. Given the circumstances, the amount of equipment appears unreasonable and there is a strong likelihood that the goods will not be exported. The goods do not qualify for importation under tariff item No. 9993.00.00.

GOODS AND SERVICES TAX (GST)

8. If the goods do qualify under tariff item No. 9993.00.00, the next step is deciding whether they qualify for a remission of all or part of the taxes paid or payable under Division III of Part IX—goods and services tax (GST)—of the *Excise Tax Act* or under any other Part of that Act, or of the customs duties paid or payable under section 21 of the *Customs Tariff*. The goods may be subject to the GST, entitled to partial relief of the GST at a 1/60th rate, or the GST may be fully relieved.

9. Appendix C "Goods and Services Tax (GST) Relief" has been developed as a reference tool to assist in deciding whether the goods qualify for relief of the GST. If the goods do not appear as key words in the Index, they are probably subject to full GST. However, some of the key words in the Index are generic, such as "Commercial Samples" and "Display, goods imported for the purposes of," so while the exact good may not be identified, they may be considered under a less specific key word. If the goods are identified in the Index (for example, "Films"), the inspector should refer to the descriptions contained in Appendix C that detail the following:

- (a) conditions that must be met,
- (b) the maximum length of time the goods are entitled to relief of the GST,
- (c) whether the GST is relieved in full or partially at a rate of 1/60,

- (d) the relevant relieving legislation,
- (e) examples of the types of goods that qualify or do not qualify, and
- (f) the applicable special authorization code.

10. For example, the GST is fully relieved on film only when it is imported temporarily under one of three different sets of conditions:

- (a) Motion-picture films, slides, audio and videotapes, and sound recordings devoid of advertising for use in sales meetings or staff training, or giving technical instructions to employees, when imported by **non-residents**. These goods may not be used for presentations to potential customers or the general public.
- (b) Films, videotapes, and slides of an instructive, informative, or documentary nature for entertainment purposes when consigned to social and service clubs, charitable organizations, and other similar groups.
- (c) Motion-picture films, videotapes, television and radio programs, and other articles for review by a recognized board of censors.

11. If the film does not meet one of these conditions; the GST is not relieved even though the film is being imported temporarily.

REQUIRED DOCUMENTATION

12. Eligible goods may be documented on a *Temporary Admission Permit*, Form E29B, an A.T.A. Carnet, or a Taiwan Carnet form. Where GST is owing, the goods must also be documented on a *Canada Customs Coding Form*, Form B3. Details on the use and completion of Form E29B and an A.T.A. Carnet can be found in Memoranda D8-1-4, *Temporary Admission Permit – Form E29B*, and D8-1-7, *Use of A.T.A. Carnets for the Temporary Admission of Goods*. A Taiwan Carnet form is processed in the same manner as an A.T.A. Carnet form. Details on the use and completion of Form B3 can be found in Memoranda D17-1-4, *Interim Accounting (Sight Procedure)*, and D17-1-10, *Coding of Customs Accounting Documents*.

13. Legal Note 3 to Chapter 99 requires imported goods that qualify under a tariff item in Chapter 99 to be classified under a dual tariff classification system. Legal Note 3 reads as follows:

Goods may be classified under a tariff item in this Chapter and be entitled to the Most-Favoured-Nation Tariff or a preferential tariff rate of customs duty under this Chapter that applies to those goods according to the tariff treatment applicable to their country of origin only after classification under a tariff item in Chapters 1 to 97 has been determined and the conditions of any Chapter 99 provision and any applicable regulations or orders in relation thereto have been met.

14. Accordingly, the regular ten-digit classification number applicable to the goods under Chapters 1 to 97 must appear in field 27 on Form B3 or in field 9 on Form E29B. The goods listed on the A.T.A. Carnet or the Taiwan Carnet form should be described well enough to enable them to be classified under Chapters 1 to 97 of the *Customs Tariff*, in the event that the goods are not exported.

15. The first four digits of the appropriate Chapter 99 tariff item, in this case 9993, appear in field 28 of Form B3 or in field 6 of Form E29B.

16. If the goods are entitled to a remission of the GST or any other tax under the *Excise Tax Act*, the appropriate special authorization code identified in Appendix C (see the section called “Descriptions”) must appear in field 26 of Form B3 or in field 6 of Form E29B.

17. Goods that are imported temporarily to be repaired **cannot** be documented on an A.T.A. Carnet or a Taiwan Carnet form. The International Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods specifically prohibits the use of an A.T.A. Carnet for this purpose.

18. Where the goods imported under tariff item No. 9993.00.00 are not entitled to any relief from the GST, they must be accounted for on Form B3 in addition to the A.T.A. Carnet, the Taiwan Carnet form, or Form E29B.

19. In addition to the customs documentation, the importer must also present any documents or certificates required by other government departments.

SECURITY REQUIREMENTS

20. To ensure that the goods being imported temporarily will be subsequently exported from Canada, Revenue Canada may require a security deposit. The amount of security required shall not exceed the duties (including the GST) that would be payable if the goods were accounted for under the provisions of section 32 of the *Customs Act*.

21. Where the goods are “originating” under the terms of the North American Free Trade Agreement (NAFTA), the Canada Chile Free Trade Agreement (CCFTA) or the Canada Israel Free Trade Agreement (CIFTA), and the importer presents a Certificate of Origin, a security deposit shall not be taken.

22. In addition, a security deposit is not required:

- (a) on goods that will be displayed or demonstrated at a convention or exhibition held in Canada by any level of government of Canada or of a foreign state;
- (b) where the applicable customs duties are equal to or less than CAN\$100; or
- (c) on commercial samples and advertising films imported from the United States, Mexico, or Chile.

23. The refundable security deposit shall be in the form of:

- (a) cash;
- (b) a certified cheque;
- (c) a transferable bond issued by the Government of Canada; or
- (d) a bond issued by one of the following:
 - (1) an entity that is licensed or otherwise authorized under the laws of Canada or of a province to carry on the fidelity or surety class of insurance business and that is recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as a company whose bonds may be accepted by the Government of Canada,
 - (2) a member of the Canadian Payments Association pursuant to section 4 of the *Canadian Payments Association Act*,
 - (3) a corporation that accepts deposits insured by the Canada Deposit Insurance Corporation or the Régie de l'assurance-dépôts du Québec to the maximums permitted by the statutes under which those institutions were established,
 - (4) a credit union as defined in subsection 137(6) of the *Income Tax Act*, or
 - (5) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.

24. Government of Canada Savings Bonds are not acceptable.

25. Importers documenting their goods on an A.T.A. Carnet or a Taiwan Carnet form will not require additional security.

26. Federal and provincial government departments will not be requested to establish security when importing goods.

Cash or Certified Cheques

27. Certified cheques tendered as security deposits must be in Canadian funds and made payable to Customs Border Services. Cash will be accepted as a deposit in Canadian or U.S. funds only. When U.S. funds are tendered, they will be converted to Canadian funds for cash transactions. Upon proof of export, security tendered in the form of cash or certified cheque will be refunded by a Government of Canada cheque.

Bonds

28. In cases where goods are imported for temporary purposes throughout the year, importers may wish to deposit standing security in the form of a bond with the Department. The bond formats are found in Appendices N and O. Standing security may be deposited with customs in the following manner:

- (a) if the importations will be made at one customs office only, security must be posted with that office;
- (b) if the importations will be made at more than one customs office within the same region, security must be posted with the Regional Director for that region; and
- (c) if the importations will be made in more than one region, an application for national security is to be submitted to the following address for approval:

Trade Incentives Program
Trade Policy and Interpretation Directorate
Revenue Canada
Ottawa ON K1A 0L5

Attention: Remissions Policy Unit

29. Licensed customs brokers may deposit security using bond formats to cover temporary importations by their clients (see Appendix N). Customs brokers may deposit security where they are licensed to transact customs business or, at any other customs office, through a qualified customs broker whose licence specifies that customs office. The amount of security in each instance is to be determined in accordance with section 5 of the Regulations (see Appendix B).

30. A person(s) or unincorporated company (the principal), who is not a licensed customs broker may, on behalf of an importer/owner, also deposit security using bond formats as found in Appendix N.

31. The principal, in such instances as outlined in the above paragraph, shall provide the importer/owner with a letter authorizing use of the bond. At the time of importation, the importer/owner must present a signed copy of this letter to customs. This letter shall contain the following statement:

I/We (name of company/individual) hereby authorize (name of importer/owner) to use bond (identify) during the period of (date) as security for goods imported under tariff item No. 9993.00.00.

32. Where more than one importer/owner is authorized to use the bond and the importation is made at only one customs office, the principal shall provide customs at the point of importation with a list of the importers'/owners' names and addresses.

33. Where the importer/owner is unable to present a copy of the letter of authorization from the principal or the principal fails to provide the customs office with a list of the importers'/owners' authorized to use the bond, customs will request a security deposit in one of the other forms as set out in section 5 of the Regulations.

34. If the importations are made at more than one customs office, the list of importers'/owners' names shall be submitted to:

- (a) the Regional Director, if all importations will be made within one region; or

(b) the address in paragraph 28 of this Memorandum, if the importations will be made in more than one region.

35. When security is deposited by a person other than the importer/owner, the name of that person and the name of the importer/owner must both appear on Form E29B.

36. General information relating to the completion and posting of bonds may be found in Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*.

Certificate of Origin

37. To benefit from the preferential tariff treatment provided under NAFTA, CIFTA, or CCFTA, the importer must provide to customs, as proof of origin, a copy of the NAFTA, CIFTA, or CCFTA Certificate of Origin, as the case may be, for the goods in question, or a declaration indicating that the Certificate of Origin is in the importer's possession and will be presented upon request.

38. The NAFTA, CIFTA, and the CCFTA Certificate of Origin certify that the goods in question meet the applicable rules of origin.

39. The formal Certificate of Origin is not required for goods valued at less than CAN\$1,600 imported under NAFTA. Instead the importer may provide a statement in the form outlined in Appendix P. This statement may be handwritten, stamped, or typed on a commercial contract or invoice covering the goods.

40. Additional information is available in Memoranda D11-4-2, *Proof of Origin*, D11-4-14, *Certification of Origin*, and the D11-5 series.

LOW RISK

41. Security deposits are required when the inspecting customs officer has reasonable cause to suspect that the conditions of entry will not be respected. Except in specific circumstances, Form E29B is not issued if a security deposit is not collected.

42. For example, requesting a security deposit for individual vehicles or boats, camera equipment, private musical instruments, or for equipment imported by sporting teams and media crews is not consistent with the risk of non-compliance.

43. The Department has in place four specific low risk programs that are described in the following paragraphs.

Goods for Emergency Use

44. The level of documentation required will depend on the urgency of the situation. However, as the goods are required on site quickly, the inspecting customs officer will try to expedite clearance with a minimum of delay. Whenever necessary, a simple blotter record on Form E29B will be kept describing the goods in general terms, and no security deposit will be collected. Depending on the circumstances, Form E29B can also be issued after the fact. In cases where the emergency situation requires the release of the goods where customs or RCMP officers are not in attendance, a record kept by a responsible individual such as a chief of police, a municipal mayor, a representative of the provincial government, or other individual charged with the responsibility of directing the emergency counter measures will be accepted for the purpose of completing Form E29B. Under either scenario, Form E29B is cancelled whenever the responsible individual involved provides evidence that the goods have been consumed or destroyed in resolving the emergency or have been exported from Canada.

45. Proof of exportation is not required in respect of goods consumed or destroyed in response to an emergency. After the emergency, such goods may be accounted for on Form B3. As evidence, a *Certificate of Destruction/Exportation*, Form E15, or a statement signed by a responsible individual attesting to the consumption or destruction of the goods in Canada should accompany Form B3. Almost any reasonable

form of proof is acceptable as documentary evidence. The *Temporary Importation (Tariff Item No. 9993.00.00) Regulations* provide full relief from the payment of the customs duties otherwise owing on these goods and the *Goods for Emergency Use Remission Order* provides full relief from the GST and excise taxes otherwise owing on the goods. Form B3 will cancel the relevant Form E29B.

Cold Weather Testing Program

46. Under this program, the Department authorizes specific importers to import vehicles, vehicle components, and testing equipment permanently mounted on the vehicle, for cold weather testing. The authorization is granted for five years on the understanding that, given 48 hours notice, the importer will provide the Department with copies of their importation tracking records and testing itineraries. The list of authorized importers is attached as Appendix M. Importers included on this list are not required to complete documentation for goods that qualify for duty-free importation under tariff item No. 9993.00.00 and where the GST and excise taxes are fully relieved under the *Non-taxable Imported Goods (GST) Regulations*. Nor are they required to post a security deposit. Importers not listed in Appendix M should be prepared to document their goods on an A.T.A. Carnet, a Taiwan Carnet form, or a Form E29B (and post the required security deposit).

Championship Auto Racing Teams (CART)

47. Non-resident participants in the annual CART races held in Toronto, Ontario, and Vancouver, British Columbia, are not required to document or post security for the following goods:

- (a) racing vehicles,
- (b) trailers and conveyances for moving racing vehicles,
- (c) repair parts and repair equipment such as tires, wheels, spare parts,
- (d) tools and portable shop equipment required to maintain a racing vehicle, and
- (e) mobile accommodations, mobile kitchens, and related equipment when imported to support the racing team and support personnel and when used to promote race-related activities.

48. As governing body for the races, CART has assumed responsibility for the importations made by the individual race teams and for ensuring compliance. These goods qualify for duty-free entry under tariff item No. 9993.00.00 and for relief from the GST and excise taxes under the *Non-taxable Imported Goods (GST) Regulations*.

49. Organizers of other racing events may seek written authorization, prior to the event, from the regional customs office closest to where the event will be held.

Horses

50. No documentation and no security deposit are required for horses and other equines imported temporarily for pasturage, competition, training, and breeding unless the inspecting customs officer has reasonable cause to believe that the horses will not be exported. Horses and other equines are duty-free when classified under Chapter 1. These animals qualify for relief from the GST under the *Non-taxable Imported Goods (GST) Regulations* when imported temporarily.

TIME PERIODS/EXTENSIONS

Period of Importation – Duty-Free

51. Goods imported temporarily under tariff item No. 9993.00.00 may remain in Canada for up to 18 months or for any other period prescribed for those goods. At the time of release, the importer will identify the period of time the goods are expected to remain in Canada. The expiry date will be shown on Form E29B.

52. If the goods cannot be exported before the date identified on Form E29B, the importer may apply to the nearest customs office for an extension, if the request is to extend the time period within the original 18 months identified in tariff item No. 9993.00.00. Requests for extensions beyond the original 18 months must be submitted to the regional customs office. The period of importation may be extended in six months increments to a maximum of 48 months (18 months plus 30 months). Requests for an extension must explain in detail why it is impracticable or impossible for the importer to export the goods.

53. Where the goods are documented on an A.T.A. Carnet or a Taiwan Carnet form, the maximum period of importation is the validity date of the carnet. A.T.A. Carnets and Taiwan Carnet forms are valid for a maximum period of one year from the date of issue. Under no circumstances are extensions or renewals of this period permitted.

54. If the Carnet holders wish to extend the date of final exportation beyond the expiry date of the Carnet, before it expires, they or their representative must apply for an extension at the nearest customs office. If approved, the Carnet will be closed and a Form E29B with appropriate security will be issued. The period of importation allowed by Form E29B will not exceed whatever time remains in the original 18 months identified in tariff item No. 9993.00.00. Any requests to extend the period of importation beyond 18 months must be submitted to the regional customs office.

Period of Importation – GST Relief

55. The period of importation to which goods qualify for relief from the GST does not necessarily coincide with the period of importation that the goods qualify for duty-free entry under tariff item No. 9993.00.00. To control those importations where time limits vary between customs duty and tax provisions, customs documentation will reflect the shorter time period. For example, although academic regalia could be imported duty-free for up to 18 months, the GST is only relieved on academic regalia imported temporarily for up to 30 days. There are no provisions that allow the Department to extend the GST relief on academic regalia beyond 30 days. However, this is the exception rather than the norm.

56. Requests for extensions of the temporary importation time period, where applicable, must take into consideration whether or not the GST relief may be extended as well. The legislation providing relief from the GST may limit the Department's ability to extend the GST relief. The length of time goods may be imported and qualify for GST relief as well as whether or not the Minister of National Revenue may extend the period of GST relief are identified in Appendix C.

GOODS REMAINING IN CANADA

57. Goods imported under the *Temporary Importation (Tariff Item No. 9993.00.00) Regulations* may be fully duty- and tax-paid providing all the conditions for the accounting of imported goods are met (see Memorandum D17-1-0, *Accounting for Imported Goods and Payment of Duties Regulations*).

58. If it becomes necessary to collect customs duties and taxes imposed under the *Excise Tax Act*, the date for determining the value for duty will be the date the goods were imported into Canada for the period of the temporary importation.

EXPORT PROCEDURES

59. At the time of exportation, the goods, along with the importer's/owner's copies of the Form E29B, the A.T.A. Carnet, or the Taiwan Carnet form, upon which they were documented, must be presented to customs for examination and certification of exportation at one of the following:

- (a) a customs office of exit, or
- (b) an inland customs office in which case the goods will be forwarded in bond to the customs office of exit under a cargo control document.

60. In the case of paragraph (b) above, Form E29B, the A.T.A. Carnet, or Taiwan Carnet form shall be cancelled by the cargo control document number. Manifesting and examination procedures relating to the exportation of in-bond goods as outlined in Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, will apply.

61. At the customs office where the importer reports, the goods will be examined and compared with those goods listed on Form E29B, the A.T.A. Carnet, or Taiwan Carnet form. If the customs officer is satisfied that the goods to be exported are those covered by one of these documents, the officer shall acquit the permit by completing the appropriate fields or acquit the carnet by completing the appropriate re-exportation certificate.

62. Goods imported temporarily into Canada to be repaired, overhauled, or adjusted must be declared for export for statistical purposes on Form B13, *Export Declaration*, when the Canadian value added is \$2000 or more (see Memorandum D20-1-1, *Export Declaration*).

63. When the importer cannot produce the required copies of the Form E29B or the carnet, at the time of exportation of the goods, full details of the goods to be exported and the circumstances shall be recorded on an unnumbered Form E29B. The importer's receipt copy of Form E29B shall be returned to the importer as proof of exportation. The importer's copy shall be forwarded to the original issuing customs office. If for any reason, the issuing customs office is unknown, the importer's copy shall be forwarded to the regional office for tracing action.

64. Where it is determined that it was impracticable to comply with the export procedures outlined in paragraphs 59 to 63, one of the following documents may be accepted as proof of exportation:

- (a) a consumption entry or landing certificate fully completed and certified by a customs officer of the country to which the goods were exported;
- (b) a U.S. certificate of Disposition of Imported Merchandise (C.F.3227) fully completed and certified by a U.S. customs officer prior to the expiration of the authorized period of temporary importation; or
- (c) Form E15, *Identification of Goods Exported or Destroyed*

65. Form B13 will not be accepted by customs as evidence that the goods have been exported.

Security Deposit Refunds

66. Security deposited in the form of cash, travellers cheques, or certified cheque will be refunded once all the goods have been exported, or otherwise accounted for within the time limits specified on Form E29B.

DIVERSION OF IMPORTED GOODS

67. In accordance with subsection 32.2(2) of the *Customs Act*, the importer is obligated to make a correction to declarations of tariff classification, value for duty, and origin within 90 days after the importer has reason to believe that the original declaration is incorrect. Under subsection 32.2(6) of the *Customs Act*, the importer is obligated to make corrections when the goods have been diverted to another use or another person than specified in a tariff item. A diversion of goods in this manner renders the importer liable for the payment of customs duties under the regular tariff classification number applicable to the goods. For

example, if the goods imported under tariff item No. 9993.00.00 are sold, the goods are no longer in compliance with a tariff item condition and the importer is obligated to account for the goods correctly.

68. For the purposes of determining the start of the 90-day time limit applicable under subsection 32.2(2) of the *Customs Act*, this period commences on the date of the sales invoice, lease agreement, contract, work order, or other document covering the diversion of the goods. Where more than one document is available, the date closest to the date of release will be used.

69. To correct a declaration, depending on the original documentation, a fully completed *Canada Customs Coding Form*, Form B3, or an *Adjustment Request*, Form B2, should be submitted to the appropriate regional customs office showing the regular tariff classification number applicable to the diverted goods, and the customs duties payable to Revenue Canada. Where the goods were originally documented on a Form E29B, the importer will submit a Form B3. Where the goods were originally documented on a Form B3, the importer will submit a Form B2. A correction shall be treated for the purposes of the *Customs Act* as if it were a re-determination of tariff classification under paragraph 59(1)(a) of the *Customs Act*.

70. The obligation to make a correction in respect of imported goods ends four years after the goods are accounted for under subsection 32(1), (3), or (5) of the *Customs Act*.

FAILURE TO COMPLY – AUDIT, INTEREST, AND PENALTIES

71. Officers of the Department may exercise the powers granted to them under sections 42 and 42.01 of the *Customs Act* and perform periodic compliance verification, audits, or reviews on goods imported under tariff item No. 9993.00.00.

72. As a result of an audit or verification, goods that are found to have been declared under an incorrect tariff item will be subject to a re-determination or further re-determination of the tariff classification under paragraph 59(1)(a) or (b) of the *Customs Act*, whichever is applicable.

73. In accordance with subsection 33.4(1) of the *Customs Act*, if the customs duties and taxes are not paid within 90 days from the date the goods no longer complied with the conditions of tariff item No. 9993.00.00, the importer is liable to pay interest against any outstanding amount owed to the Department, until the amount is paid in full. The interest will be calculated at the specified rate for each month or fraction of a month beginning on the first day after the date the importer became liable to pay the amount (i.e., the 91st day after the goods were no longer in compliance).

74. As per subsection 109.11(2) of the *Customs Act*, every person who fails to comply with subsection 32.2 of the *Customs Act*, is liable to pay a penalty of 5% of the duties owing plus an amount equal to 1% of the duties owing multiplied by the number of complete months, not exceeding 12 months, until the amount is paid in full. The penalty will be applied beginning on the 91st day after the date on which the goods were no longer in compliance.

75. Furthermore, as per subsection 109.11(3) of the *Customs Act*, where the importer fails to comply with subsection 32.2 of the *Customs Act*, and, at the time of failure, has an outstanding debt to the Department, the penalty owing will be 10% of the duties owing plus an amount equal to 2% of the duties owing multiplied by the number of complete months, not exceeding 20 months, until the amount is paid in full. The penalty will be calculated from the 91st day after the date on which the goods were no longer in compliance.

76. Memorandum D11-6-5, *Interest and Penalty Provisions: Determinations/Re-Determinations, Appraisals/Re-Appraisals, and Duty Relief*, provides additional information on Interest and Penalty provisions.

ADDITIONAL INFORMATION

77. For additional information regarding tariff item No. 9993.00.00, please contact:

Manager
Remissions Policy Unit
Trade Incentives Program
Trade Policy and Interpretation Directorate
Revenue Canada
555 MacKenzie Avenue
Ottawa ON K1A 0L5

Telephone: (613) 954-6945
Facsimile: (613) 952-3971

78. For GST information, please contact:

Manager
General Operations and Border Issues Division
GST/HST Rulings and Interpretations
Directorate
Policy and Legislation Branch
Revenue Canada
25 McArthur Avenue
Vanier ON K1A 0L5

Telephone: (613) 952-8810
Facsimile: (613) 990-1233

APPENDIX A

TARIFF ITEM NO. 9993.00.00 OF THE SCHEDULE TO THE *CUSTOMS TARIFF*

Goods, not including conveyances, containers or baggage of Chapter 89 or tariff item No. 9801.10.00, 9801.20.00, 9802.00.00 or 9803.00.00, imported on a temporary basis, on condition that:

- (a) the goods are not sold, leased or further manufactured or processed while in Canada;
- (b) the use of the goods is specified by the importer at the time of reporting of the goods under the *Customs Act*, that use is not limited or restricted by regulation, and the goods are released for that specified use;
- (c) the goods are imported in no greater quantity than is reasonable, in the view of the Minister of National Revenue or a designated customs officer, for the use specified under paragraph (b);
- (d) the goods are accompanied, in prescribed circumstances, by prescribed documents and by security of a nature and in an amount satisfactory to the Minister of National Revenue or a designated customs officer, unless otherwise provided by regulation;
- (e) the goods are not diverted to a use that is limited or restricted by regulation, or to a use that would preclude the goods from being classified under this tariff item; and,
- (f) within eighteen months of the date of the reporting of the goods under the *Customs Act* or within any other period prescribed for those goods, the goods are:

- (i) exported from Canada and evidence, satisfactory to the Minister of National Revenue or a designated customs officer, of the exportation is provided to the Minister of National Revenue or the designated customs officer,
- (ii) destroyed and the destruction is certified by a customs officer or by another person designated by the Minister of National Revenue, or
- (iii) consumed or expended under prescribed circumstances.

APPENDIX B

TEMPORARY IMPORTATION (TARIFF ITEM NO. 9993.00.00) REGULATIONS

Interpretation

1. The definitions in this section apply in these Regulations.
- “accredited organization” means an organization accredited by the Standards Council of Canada to certify that goods tested or examined by that organization meet the standards set by the Council in respect of those goods; (*organisme accrédité*)
- “carnet” means an A.T.A. (Admission Temporaire – Temporary Admission) carnet referred to in the International Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods; (*carnet*)
- “convention” means an assembly of persons that is closed to the general public and that meets for a common purpose; (*congrès*)
- “emergency” means an urgent and critical situation of a temporary nature that
- (a) is of such proportions or nature as to exceed the capacity or authority of a province or municipality to deal with it;
 - (b) is caused by an actual or imminent
 - (i) fire, flood, drought, storm, earthquake or other natural phenomenon,
 - (ii) disease in human beings, animals or plants,
 - (iii) accident or pollution, or
 - (iv) act of sabotage or terrorism; and
 - (c) results or may result in
 - (i) danger to the lives, health or safety of individuals,
 - (ii) danger to property,
 - (iii) social disruption, or
 - (iv) a breakdown in the flow of essential goods, services or resources; (*urgence*)
- “exhibition” means a display of goods open to the general public; (*exposition*)
- “Minister” means the Minister of National Revenue; (*ministre*)
- “originating good” means a good that qualifies as originating under the *NAFTA Rules of Origin Regulations* or the *CCFTA Rules of Origin Regulations*. (*marchandise originaire*)

Application

2. These Regulations apply in respect of goods that are imported on a temporary basis under tariff item No. 9993.00.00.

General

3. Where it is impracticable or impossible for the importer to export goods within the eighteen-month period referred to in paragraph (f) of tariff item No. 9993.00.00, the period is extended to

(a) the day that occurs thirty days after the day on which it becomes practicable or possible to export the goods, or

(b) the day that occurs thirty months after the expiry of the eighteen-month period,

whichever occurs first.

4. The evidence of exportation referred to in paragraph (f) of tariff item No. 9993.00.00 is not required in respect of goods consumed or destroyed

(a) in response to an emergency; or

(b) during the testing or examination of the goods for certification by an accredited organization.

Security

5. (1) Subject to subsection (3), where goods referred to in section 2 are not accompanied by a valid carnet, the importer of the goods shall give security, in an amount fixed by the Minister in accordance with the conditions set out in tariff item No. 9993.00.00, to ensure

(a) the exportation or destruction of the goods under that tariff item, within the eighteen-month period referred to in that tariff item or any extension of that time period under section 3; or

(b) the payment of the customs duties that would be payable in respect of the goods pursuant to the *Customs Tariff* if the goods were classified under their applicable tariff item.

(2) Security required by subsection (1) shall be deposited with a customs officer and shall be in the form of

(a) cash;

(b) a certified cheque;

(c) a transferable bond issued by the Government of Canada; or

(d) a bond issued by

(i) an entity that is licensed or otherwise authorized under the laws of Canada or of a province to carry on the fidelity or surety class of insurance business and that is recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as an entity whose bonds may be accepted by the Government of Canada,

(ii) a member of the Canadian Payments Association pursuant to section 4 of the *Canadian Payments Association Act*,

(iii) a corporation that accepts deposits insured by the Canada Deposit Insurance Corporation or the Régie de l'assurance-dépôts du Québec to the maximum amounts permitted by the statutes under which those institutions were established,

(iv) a credit union as defined in subsection 137(6) of the *Income Tax Act*, or

- (v) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.
- (3) No security in respect of customs duties is required
- (a) on originating goods;
 - (b) on goods intended for display or demonstration at a convention or exhibition held in Canada by any level of government, in Canada or in a foreign state;
 - (c) where the customs duties applicable on the goods are equal to or less than \$100.00;
 - (d) where there is evidence that the goods will be exported; or
 - (e) on commercial samples and advertising films imported from the United States, Mexico or Chile.
6. Security given pursuant to subsection 5(1) shall be refunded or cancelled, as the case may be, where the goods in respect of which the security was given have been
- (a) the subject of a re-determination or a further re-determination of their tariff classification in accordance with the *Customs Act* and the duties applicable to the re-determination or further re-determination have been paid; or
 - (b) before the expiration of the eighteen-month period referred to in paragraph (f) of tariff item No. 9993.00.00 or an extension of that period pursuant to section 3,
 - (i) exported, or
 - (ii) destroyed and the destruction has been certified by a customs officer or by another person designated by the Minister in accordance with tariff item No. 9993.00.00.

APPENDIX C

GOODS AND SERVICES TAX (GST) RELIEF

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Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Academic Regalia	Academic regalia consisting of academic hoods, caps, gowns, sashes, and other articles of wearing apparel imported by non-commercial importers for graduation and commencement ceremonies.	30 days	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 56 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .		56-089Z1663
Animals	Animals and equipment for use therewith, for pasturage, competition, training, or breeding.	12 months Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 39 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	horses, saddles, harnesses	39-089Z1663
Awards	Prizes, trophies, and awards to be presented to recipients, resident or non-resident, at awards ceremonies.	12 months Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 46 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	plaques, trophies, pins, mugs. Merchantable goods are not eligible.	46-089Z1663
Books	Received from free lending libraries abroad, subject to return under customs supervision.	60 days	full	As per section 140 of the <i>Customs Tariff</i> , the relief provided under paragraph 1 of Schedule VII to the <i>Excise Tax Act</i> for goods classified under tariff item No. 98.12 will continue for those goods as if this tariff item still existed.		Code 51

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Certification, goods for	<p>Imported for testing or examination by an organization accredited by the Standards Council of Canada to certify that goods tested or examined by it meet the standards set by the Council in respect of those goods.</p> <p>The goods cannot be sold or given, by or on behalf of the importer, to any person other than an accredited organization in Canada.</p> <p>The importer should be prepared to provide documentary evidence that they are an accredited organization to demonstrate that they are entitled to the remission. In addition, if the goods are not going to be exported, the importer must maintain proof that the goods have been destroyed for up to four years after the date of importation of the goods.</p>	On completion of the testing or examination, the goods must either be exported or destroyed by or on behalf of the importer.	full	<i>Goods Imported for Certification Remission Order</i>	hockey helmets, lighting systems, electrical appliances, clothing	87-1044
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	<p>Imported by non-residents for their use in the production of cultural, educational, or entertainment films or video recordings where a reciprocal agreement exists between Canada and the country of the importer.</p> <p>The following countries have such an agreement with Canada:</p> <p>Algeria Belgium Federal Republic of Germany France Italy Israel United Kingdom of Great Britain and Northern Ireland Ireland Netherlands</p> <p>For information on any country not appearing on this list, please contact the Manager, Policy and Legislation Branch. See "Additional Information" section of this Memorandum.</p>	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 27 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	cameras, booms, tape recorders, and video recorders	27-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Imported by non-residents for their use in the filming of a television production, other than a television commercial, or in the production of feature-length motion pictures or films of an educational character where the film or video recording to be produced is intended for international distribution.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 28 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	photographic and video equipment, sound recording equipment, still camera equipment, light meters, volt meters, lighting power equipment	28-089Z1663
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Photographic equipment, including film; transmitting equipment not required to be licensed by the Department of Communications; radio and television equipment; video and sound-recording apparatus and related material and equipment; all of the foregoing when imported by non-residents for their use in covering news and sports events.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 42 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	cameras, films, video recorders	42-089Z1663
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Photographic and related equipment, including film and videotape, imported by non-residents for their use in the production of travelogue films, television specials, or illustrated articles in foreign periodicals that would be of benefit to the Canadian tourist industry.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 43 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	cameras, films, videotapes	43-089Z1663
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Photographic equipment, video and sound-recording apparatus to film the operation of a Canadian subsidiary of a foreign company when the content will be included in a film or brochure illustrating the company's international aspects and where it is essential that the Canadian and foreign produced segments be consistent with each other.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 45 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .		45-089N1663
Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Imported by non-residents for their use in recording performances by artists in Canada, when the recordings will be distributed internationally.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 34 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	recording apparatus, mixing equipment, video equipment	34-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Circus Equipment	Equipment for circuses, with or without menageries, but not including amusement riding devices, side shows, and concessions for which a separate admission fee is charged.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 36 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	tents and trailers	36-089Z1663
Commercial Samples	When imported from Mexico, the United States, or Chile, the samples must meet the following criteria: (i) be imported solely to solicit orders for goods or services provided from a country other than Canada; (ii) not besold, leased, or put to any use other than exhibition or demonstration while in Canada; (iii) be capable of identification when exported; (iv) be exported within such period as is reasonably related to the purpose of the temporary importation; and (v) be imported in no greater quantity than is reasonable for their intended use.	See Conditions	full	As per section 140 of the <i>Customs Tariff</i> , the relief provided under para-graph 1 of Schedule VII to the <i>Excise Tax Act</i> for goods classified under tariff item No. 9823.70 will continue for those goods as if this tariff item still existed.		Code 51

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Commercial Samples	<p>Imported by a non-resident or a resident who is an employee or agent of a foreign supplier, acts on behalf of the foreign supplier and negotiates sales contracts only in the name of the foreign supplier under the following conditions:</p> <p>(a) the commercial sample, while in Canada, will remain in the ownership of the non-resident of Canada;</p> <p>(b) in respect of a commercial sample whose value exceeds \$1,000, the importer (i) indicates, at the time of importation, the places in Canada where he intends to exhibit or demonstrate the sample and, on demand, satisfies the Minister of National Revenue that the sample is at the places indicated, and (ii) maintains records of the commercial samples pursuant to section 40 of the <i>Customs Act</i> and regulations made thereunder, while it is in Canada and produces the records for inspection on request by an officer employed in the administration of the <i>Customs Act</i> or the <i>Excise Tax Act</i>;</p> <p>(c) the commercial sample will not be exhibited or demonstrated in Canada by anyone other than the importer; and</p> <p>(d) goods ordered as a result of the exhibition or demonstration of the commercial sample will not be supplied from within Canada.</p>	<p>12 months</p> <p>The Deputy Minister of National Revenue may extend by six months where, in his opinion, it is impracticable or impossible for the importer to comply.</p>	full	<i>Commercial Samples Remission Order</i>		74-2523
Commercials, goods for use in	<p>Goods, to be used in the production of commercials or to be photographed for use in commercials, brochures, catalogues, or other advertising material.</p>	<p>12 months</p> <p>The Minister may extend.</p>	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 44 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties)</i> .	commodities of commerce, goods for sale and photographic equipment	44-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Convention, goods for use at	Any projector, camera, sound and lighting equipment, audio-visual equipment, typewriter, or other office machine imported exclusively for use in the conduct of a meeting or convention, by and for a foreign organization , i.e., a corporation whose head office is outside Canada or an association that is not incorporated and none of whose members are residents of Canada but does not include a Canadian branch of any such association. The goods must be exported immediately following the conclusion of the meeting or convention.	The goods must be exported at the conclusion of the meeting or convention.	full	<i>Foreign Organizations Remission Order, 1983</i>		84-867
Conveyances	Leased buses and aircraft imported into Canada for a temporary period of time, where the length of the lease is for an acceptable period of time (generally for less than two years cumulative) and there is an arm's length relationship between the two parties of the lease. The importer is required to present written authorization from the district tax services office, Technical Interpretation Services Unit (TIS) in the region where the goods will be imported. When making their application for authorization, importers will be required to provide complete information of the circumstances under which the goods will be entering Canada, including the estimated period of time that the conveyance would be remaining in Canada.	Relief is restricted to conveyances that will be in Canada for less than two years cumulative.	1/60	Department of Finance initiative announced in a press release November 5, 1991.		91-0005

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Display, goods imported for the purpose of	<p>By a national or resident of Mexico, the United States, or Chile under the following conditions:</p> <p>(i) to be used solely by or under the personal supervision of the importer in the exercise of the business activity, trade, or profession of that person;</p> <p>(ii) not be sold or leased while in Canada;</p> <p>(iii) be capable of identification when exported;</p> <p>(iv) be accompanied by a bond in an amount no greater than 110% of the charges that would otherwise be owed upon entry or final importation, or by another form of security, releasable upon exportation of the goods, except that a bond for customs duties shall not be required for goods that originate in Mexico, the United States, or Chile;</p> <p>(v) be exported upon the departure of the importer or within such other period of time as is reasonably related to the purpose of the temporary importation.</p> <p>(vi) imported in no greater quantity than is reasonable for their intended use.</p>	See Conditions	full	As per section 140 of the <i>Customs Tariff</i> , the relief provided under paragraph 1 of Schedule VII to the <i>Excise Tax Act</i> for goods classified under tariff item No. 9823.60 will continue for those goods as if the tariff item still existed.	Includes products which are on display and those that form part of the display such as stands, tables, backdrops, decorations, display booths, tents, and other housings or coverings when these goods form a part of the entire display. In the case of tents, that must, by such characteristics as design, colour, material composition, and structure, do more than house the display. They must form a physical, visual, and integral part of the display.	Code 51
Display, goods imported for the purpose of	At a convention or a public exhibition at which the goods of various manufacturers or producers are displayed.	6 months	full	As per section 140 of the <i>Customs Tariff</i> , the relief provided under paragraph 1 of Schedule VII to the <i>Excise Tax Act</i> for goods classified under tariff item No. 98.19 will continue for those goods as if the tariff item still existed.	Includes products which are on display and those that form part of the display such as stands, tables, backdrops, decorations, display booths, tents, and other housings or coverings when these goods form a part of the entire display. In the case of tents, that must, by such characteristics as design, colour, material composition, and structure, do more than house the display. They must form a physical, visual, and integral part of the display.	Code 51

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Display, goods imported for the purpose of	At conferences or seminars conducted by international organizations or by Canadian companies for their employees or agents when imported by non-residents .	12 months The Minister may extend.	1/60	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 48 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	Goods for display and apparatus to display those goods such as table top displays, computers, video equipment, lighting equipment, and medical equipment.	48-089N1663
Educational Material	Articles for use by students undertaking correspondence courses sponsored by foreign schools for use in conjunction with those courses. The importer may be required to provide proof of registration.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 53 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	books	53-089Z1663
Emergency, goods for use responding to an	Imported by or on behalf of federal, provincial, or municipal employees involved in coordinating the response to an emergency as well as by or on behalf of members of first response organizations such as police, fire, and local civil defence groups. A situation is generally declared an emergency by an official of a federal, a provincial, or a municipal government. Where an official proclamation has not been issued, customs officers at the port of entry will assess the situation as it develops. If time permits, inspecting customs officers should consult with senior customs officers at the regional level or at Headquarters. Appendix L provides a list of departmental contacts. Should any doubt exist as to the seriousness of the situation, clarification will be sought from local civil defence groups, such as police or fire departments. The imported goods must be re-exported as soon as they are no longer required.	The goods must be exported when they are no longer required.	full	<i>Goods for Emergency Use Remission Order</i>	tents, shovels, water purification units, aircraft, aerial surveillance equipment Goods which may be consumed or destroyed in responding to the emergency, such as fire suppressant foam, plastic sheeting, sand, sand bags, or rations, also qualify for temporary importation.	73-2529

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Films	<p>Motion-picture films, slides, audio and videotapes and sound recordings devoid of advertising for use in sales meetings or staff training or giving technical instructions to employees, when imported by non-residents.</p> <p>These goods may not be used for presentations to potential customers or the general public.</p>	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 47 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i> ,		47-089N1663
Films	Films, videotapes, and slides of an instructive informative or documentary nature for entertainment purposes when consigned to social and service clubs, charitable organizations, and other similar groups.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 52 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>		52-089Z1663
Films	Motion-picture films, videotapes, television and radio programs, and other articles for review by a recognized board of censors.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 54 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>		54-089Z1663
Films, advertising	<p>When imported from Mexico, the United States, or Chile, the samples must meet the following criteria:</p> <p>(i) be imported solely to solicit orders for goods or services provided from a country other than Canada; (ii) not besold, leased, or put to any use other than exhibition or demonstration while in Canada; (iii) be capable of identification when exported; (iv) be exported within such period as is reasonably related to the purpose of the temporary importation; and (v) be imported in no greater quantity than is reasonable for their intended use.</p>	See Conditions	full	As per section 140 of the <i>Customs Tariff</i> , the relief provided under paragraph 1 of Schedule VII to the <i>Excise Tax Act</i> for goods classified under tariff item No. 9823.80 will continue for those goods as if this tariff item still existed.		Code 51
Harvest Equipment	Trucks, equipment, and mobile accommodation facilities, when imported by non-residents for their use in the harvesting of crops during the harvesting season.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 22 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional</i>	grain box trucks and combines	22-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
				<i>Duties) Regulations.</i>		
In-transit Material	Articles for in-transit movement through Canada. The articles must remain in the condition as imported with no unpacking and may not be stored beyond the time necessary for transshipment.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 57 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>	machinery and household goods	57-089Z1663
Lecture material	Including films, tapes, slides, projectors, videotape machines, sound recorders, charts, and other articles imported by non-residents for their use in illustrating non-commercial lectures at meetings of educational societies, professional associations, athletic associations, church groups, service clubs, and similar organizations, whether or not a fee is to be paid to the lecturer or an admission fee is to be charged.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 49 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>	films, projectors, videotapes, models, posters	49-089Z1663
Lecture material	Recorded lectures from the Photographic Society of America Inc. for instructing individual members and affiliated camera clubs in photographic techniques.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 55 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>		55-089Z1663
Lighting Equipment (Sound Equipment)	For use at a fair, exhibition, or rodeo.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 37 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>		37-089Z1663
Live Entertainment	Equipment for air shows, aquatic displays, trained animal acts, automobile daredevil shows, and other acts of a similar character excluding side shows of a carnival or midway; costumes, stage properties and related theatrical equipment, and trained animals; all of the foregoing when imported by non-residents for their use in providing live entertainment.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 32 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations.</i>	lions, tigers, bears, costumes, ramps, monster cars and trucks, motorcycles, aircraft	32-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Machinery	<p>When imported by a non-resident, for demonstration by a resident to prospective customers.</p> <p>Importers must provide documentary evidence that the goods are being demonstrated by a Canadian resident who is an employee or bona fide agent of the importer.</p>	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 4 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	computer equipment, heat-treating equipment, timing equipment, laser particle counter, soldering robots, hydraulic robots, various vending machines, automatic equipment, data station terminal, power supply, weather apparatus, meters	4-089N1663
Musical Instruments	When imported by non-residents for their use in recording sessions or during live performances.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 33 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	piano, saxophone, violin	33-089Z1663
Packaging, goods for	Produced or owned by a non-resident who is considering the acquisition of Canadian processing or packaging machinery, and where the goods are imported to demonstrate the performance of Canadian processing or packaging machinery.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 3 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	sample products and boxes	3-089Z1663
Photographic Layouts, goods for use in	<p>For a publication that is published in Canada no fewer than four times a year.</p> <p>The importer is required to present a signed declaration by a responsible officer of the importing company to the effect that: "the merchandise imported by "company name" will not be used to produce any advertising material or other printed matter promoting the availability of such merchandise in Canada."</p> <p>The importer must maintain records verifying the use of the merchandise in photographic layouts for three years and such records must be made available for inspection when requested by an officer employed in the administration of the <i>Customs Act</i> or the <i>Excise Tax Act</i>.</p>	60 days	full	<i>Merchandise for Photographic Layouts Remission Order</i>	photographic equipment or film used in the production of a layout does not qualify.	85-3606

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Pollution Survey Equipment (Health Survey Equipment)	Equipment for use in the conduct of pollution or hygienic surveys in the interest of health or safety.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 25 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	environmental monitoring units, air sampling units, pH meters and sound monitors	25-089Z1663
Racing Equipment	All of the following when imported by a non-resident : cars, motorcycles, water-borne craft, aircraft, air-cushion vehicles, snow vehicles, and other conveyances; trailers and conveyances for moving racing vehicles into and from Canada; repair parts and repair equipment such as tires, wheels, spare parts, tools, portable shop equipment, etc., required to maintain the imported racing vehicle while in Canada; mobile accommodations, mobile kitchens, and related equipment when imported to support the racing team and support personnel and when used to promote race-related activities. Tires or other spare parts may not be imported on consignment or for disposal in Canada at racing events. Fuel in excess of the normal tank capacity of the racing vehicle, oil, grease, and other consumables shall be assessed taxes at the time of importation.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 38 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	cars, aircraft, and snow vehicles	38-089N1663
Racing Equipment, Horses	Sulkies, saddles, harnesses, and related equipment imported by non-residents for their use in racing.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 40 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .		40-089Z1663
Repair, articles for	Articles to be repaired, overhauled, altered, or adjusted.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 16 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .		16-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Religious / Revival Meetings, goods for use at	Goods imported by non-residents for their use in the conduct of religious or revival meetings in Canada, excluding consumable goods for sale.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 51 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	P.A. systems, audio visual equipment, tents, tables, and chairs	51-089Z1663
Scientific Expeditions, goods for use in	Conducted or sponsored by a scientific or cultural organization, an institution of learning, or a foreign government, where the participants are non-residents , and the sponsors have undertaken to make available to the Government of Canada all information obtained in Canada as a result of the expedition's field studies. Note: Foodstuffs and other consumables, other than alcoholic beverages or tobacco products, imported under the above-noted conditions may qualify for entry under tariff item No. 9906.00.00.	2 years The Minister may extend the two years by one or more periods, not exceeding two years each.	full	<i>Scientific Expeditions Remission Order, 1994</i>	instruments, apparatus, photographic equipment, machines or their accessories, used to conduct experiments or gather information and tools specially designed for the maintenance, checking, gauging, or repair of such equipment. Spare parts are eligible.	95-132

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Side Shows (Concessions)	<p>Goods, not including anything that is imported for the purpose of being sold or disposed of in any manner in Canada, for use as a side show or a concession.</p> <p>Amusement rides are not side shows or concessions.</p> <p>To receive a reduction in the amount of tax owing, the period of importation indicated on Form B3 will be equal to or less than two months.</p> <p>Only two fairs receive funding through Agriculture and Agri-Food Canada's Agri-Food Trade 2000 financial assistance program. They are the Royal Agricultural Winter Fair (Toronto) and Agribition (Regina).</p>	<p>If the goods are used in Canada for less than two months, the amounts set out in the next column shall be reduced by one-half.</p> <p>Beyond the two months, the <i>Side Shows and Concessions Remission Order</i> places no restriction on how long the concession or side show may remain in Canada.</p> <p>(b) in the case of a concession,</p> <p>(i) \$50 for each period or part thereof that the concession is used solely at fairs or exhibitions subsidized by the Department of Agriculture, or</p> <p>(ii) \$100 for each period or part thereof that the concession remains in Canada and is used for purposes other than the purpose referred to in subparagraph (i).</p>	<p>in excess of (a) in the case of a side show,</p> <p>(i) \$100 for each period or part thereof that the side show is used solely at fairs or exhibitions subsidized by the Department of Agriculture, or</p> <p>(ii) \$200 for each period or part thereof that the side show remains in Canada and is used for purpose other than the purpose referred to in subparagraph (i); and</p>	<i>Side Shows and Concessions Remission Order</i>	<p>The Order does not apply to tickets, programs, books, and other printed or pictorial matter or consumable goods imported for sale or distribution either as prizes or souvenirs.</p> <p>Flash merchandise (attention getting, showy, or flashy promotional products and displays) used by concessionaires to entice people to participate in games of chance are not to be considered as part of the concession but are to be imported under the regular provisions of the <i>Customs Tariff</i> and the <i>Excise Tax Act</i>.</p> <p>Foreign highway tractors and trailers, which engage in the hauling of amusement riding devices from point to point in Canada, qualify for free admission under the provisions of tariff item No. 9801.00.00.</p>	76-1884
Simultaneous Interpretation Equipment	For use at meetings of a non-commercial nature conducted by international, national, or provincial organizations.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 50 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	microphones and head sets	50-089Z1663
Sports Equipment	Athletic equipment and apparel, and training and other equipment imported by non-resident teams or athletes, or their support personnel, for their use in connection with professional or organized amateur sports activities, but excluding goods provided for under item 38 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 41 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	hockey sticks, racquets, protective gear, uniforms, jackets, sweat suits, baseball pitching machines	41-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Test Equipment	<p>Specially designed goods imported by an organization referred to in any of Codes 1750 to 1756 of Schedule II to the former Act for the maintenance, checking, gauging, or repair of scientific equipment in use at or by those organizations.</p> <p>The organizations referred to in Codes 1750 to 1756 of Schedule II to the former Act are as follows:</p> <p>(a) any elementary or secondary school, school for the handicapped, university, community college, or seminary of learning in Canada,</p> <p>(b) any educational or research organization named in Schedule II to the <i>Financial Administration Act</i> or any similar educational or research organization established by or under the authority of a provincial government</p> <p>(c) any non-governmental organization operating on a non-profit basis that is incorporated or established in Canada solely for educational or religious purposes or solely for the purpose of carrying out research designed to benefit the public at large,</p> <p>(d) any school, either separately incorporated in Canada or, if not incorporated, not related in any manner to non-qualifying organizations, solely established to offer instruction intended to provide individuals with the skills required for a trade or other gainful occupation or to increase skills or proficiency therein, or;</p> <p>(e) any of the following organizations, namely:</p> <p>(i) libraries, or;</p> <p>(ii) art galleries, archives, historical houses or sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres, or other museums,</p> <p>if the organization operates on a non-profit basis and offers its services to the public generally.</p>	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 18 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	gauges, meters, and calipers	18-089Z1663

Descriptions						
Key word	Conditions	Maximum Period of Importation	Type of GST Relief Provided	Legislative Authority	Examples	Special Authority Code
Test Equipment	Specialized test equipment imported by the non-resident manufacturer of an article to be tested in Canada, for use in testing that article.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 19 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	gauges and meters	19-089Z1663
Testing, articles for	Articles to be tested and specialized test equipment permanently attached to or installed on those articles. The article must be the item being tested and not an item that will do the testing.	12 months The Minister may extend.	full	<i>Non-Taxable Imported Goods (GST) Regulations</i> cross reference to Item 17 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	specialized cold weather testing equipment permanently attached to a vehicle	17-089Z1663
Tools or other equipment	Imported by a non-resident for the erection, installation, repair, or trial of machinery or equipment, when supplied by the foreign manufacturer of that machinery or equipment.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 10 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	computers, chart recorders, calibration equipment, ammeters, vibration test equipment, hand tools, welding apparatus, and hydraulic lifting devices	10-089N1663
Theatrical Equipment	Wardrobe properties, stage properties, and special effects equipment, imported by non-residents for their use in the filming or video recording of a television production, other than a television commercial, or in the production of feature-length films, motion pictures, or films of an educational character where the film or video recording to be produced is intended for international distribution.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 29 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	stage properties are items that are placed on the stage such as furniture or pictures. Stage properties does not include the stage.	29-089Z1663
Vehicles	Engaged in the transportation of machinery and equipment to be used for demonstration or instructional purposes, when specially designed or equipped to undertake such transport.	12 months The Minister may extend.	1/60	<i>Value of Imported Goods (GST) Regulations</i> cross reference to Item 13 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i> .	buses, trucks, motor homes, and vans	13-089N1663

Definitions

- Adjustment:** to arrange, put in order, regulate, especially by a small amount.
- Advertising films:**
means recorded visual media, with or without sound-tracks, that:
- (i) consist essentially of images showing the nature or operation of goods or services offered for sale or lease; and
 - (ii) are of a kind suitable for exhibition to prospective customers but not for broadcast to the general public.
- Alteration:** a modification, other than a repair, but repair or alteration does not include an operation or process that either destroys the essential characteristics of a good or creates a new or commercially different good.
- Carnival:** an amusement enterprise consisting of sideshows, vaudevilles, games of chance, merry-go-rounds, etc.
- Commercial samples:**
(a) any goods that are representative of a particular category of goods produced outside Canada and that are imported solely for the purpose of being exhibited or demonstrated to solicit orders for similar goods to be supplied outside Canada, and
- (b) any films, charts, projectors and scale models, and similar items, imported solely for the purpose of illustrating a particular category of goods produced outside Canada to solicit orders for similar goods to be supplied from outside Canada.
- Concession:** means the right given by a company, to sell goods, at a circus, fair, exhibition, or rodeo.

Definitions

- Conference:** a meeting conducted by a manufacturer, distributor, wholesaler, or retailer and attended by their sales staff, being either employees or commercial agents for consultation.
- Cutaway:** goods in which an outer surface or cover is not fully shown and in which inner details are made apparent.
- Emergency:** an urgent and critical situation of a temporary nature that exceeds the capacity or authority of a province or municipality. The situation may be actual or imminent. It has or will result in danger to the lives, health, or safety of individuals, danger to property, social disruption, or a breakdown in the flow of essential goods, services, or resources. An emergency may result from natural occurrences such as fire, flood, drought, storm, or earthquake, as well as from man-made occurrences such as chemical spills, train derailments, trucking accidents, or acts of sabotage or terrorism.
- Evaluation:** consists of an operation designed to determine if an article, operating in accordance with its designated specifications, is suitable or effective in the performance of its function in a particular environment or set of circumstances. In other words, the object of an evaluation is to find out if an article which is assumed to be working properly can do the required work.
- Exhibition:** public display of works of art, industrial products, etc.
- Fair:** periodical gathering for sale of goods, often with shows and entertainment at places and times fixed by charter, statute, or custom.

Definitions

- Midway: at a fair or exhibition, a central avenue for exhibition of curiosities, amusements, etc.
- Mock-up: structural model built accurately to scale.
- Non-commercial: does not promote a particular commercial product or service.
- Non-profit: an organization operates on a non-profit basis if it carries out its objectives without pecuniary return to its members or shareholders other than as salaries or fees for duties performed or as reimbursement of expenses incurred.
- Overhaul: to take apart in order to examine the condition of and repair if necessary.
- Repair: the adjustment of a machine, instrument, electrical device, etc., which may include the replacing or refixing of parts in order to restore the article to its original operating condition.

Definitions

- Rodeo: exhibition of an individual's skill in handling animals.
- Seminar: a short intensive course conducted by a manufacturer, distributor, wholesaler, or dealer and attended by their employees or agents when viewing a certain commodity.
- Sideshow: a minor show near or with a main exhibition (such as a circus).
- Survey: inspection or investigation of a condition.
- Testing: consists of an operation designed to confirm if the article is operating or performing properly (i.e., within specific parameters), in accordance with its designed specifications. In other words, the object of a test is to find out if the machinery or other plant equipment is working the way it is suppose to work.

APPENDIX D

TEMPORARY IMPORTATION (EXCISE LEVIES AND ADDITIONAL DUTIES) REGULATIONS (Consolidated)

REGULATIONS RESPECTING RELIEF FROM PAYMENT OF DUTIES ON CERTAIN GOODS IMPORTED TEMPORARILY INTO CANADA AND SUBSEQUENTLY EXPORTED

Short Title

1. These Regulations may be cited as the *Temporary Importation (Excise Levies and Additional Duties) Regulations*.

Interpretation

2. In these Regulations

“Act” means the *Customs Tariff; (Loi)*

“carnet” means an A.T.A. (Admission Temporaire – Temporary Admission) carnet referred to in the *Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods; (carnet)*

“duties” mean any duty imposed under Section 21 of the Act or any duty or tax imposed under the *Excise Act* or the *Excise Tax Act* (other than the tax imposed under Part IX of that Act); (*droits*)

“former Act” has the meaning assigned by Section 137 of the Act. (*ancienne loi*)

Application

2.1 Repealed.

Relief from the Payment of Duties

3. Subject to sections 4 to 6, relief shall be granted

(a) from payment of all duties paid or payable on goods set out in column I of an item of the schedule, used in Canada solely for the purposes and on the conditions set out in that item and identified as belonging to Class 1 in column II of that item; and

(b) from payment of the portion of the duties paid or payable on goods set out in column I of an item of the schedule, used in Canada solely for the purposes and on the conditions set out in that item, and identified as belonging to Class 2 in column II of that item equal to the amount of duties paid or payable on the goods minus the greater of

(i) \$25, and

(ii) the amount of duties paid or payable on 1/60 of the value for duty of the goods multiplied by each month or part thereof that the goods remain in Canada.

Application for Relief

4. (1) An application for relief from the payment of duties shall be made to an officer at the customs office where the goods are accounted for under the *Customs Act*.

(2) An application for relief from the payment of duties shall be accompanied by any relevant document that establishes that the applicant is entitled to the relief.

Conditions

5. (1) Relief from the payment of duties provided pursuant to section 3 shall be granted on condition that

(a) the goods are used in Canada solely for the purpose set out in the schedule with respect to those goods;

(b) where the goods are not goods referred to in any of paragraphs (c) to (g), they are exported by their importer within a year after the date the goods were released;

(c) where the goods are set out in column I of item 8 of the schedule, they are exported by their importer within a period not exceeding 24 months after the date the goods were released;

(d) where the goods are set out in column I of item 31 of the schedule, they are exported by their importer within a period not exceeding six months after the date the goods were released;

(e) where the goods are set out in column I of item 56 of the schedule, they are exported by their importer within a period not exceeding 30 days after the date the goods were released;

(f) where the goods are covered by a Carnet, the date of expiration of which is before the end of any period referred to in paragraphs (b) to (e), the goods are exported by their importer by the date of expiration of the carnet, unless security that is valid for the remainder of the period during which those goods are in Canada is provided in accordance with section 6 to secure payment in full of the duties that would otherwise be payable in respect of the goods; and

(g) where the goods are covered by a carnet, the date of expiration of which is after any period referred to in paragraphs (b) to (e), the goods are exported by their importer within the period referred to in paragraphs (b) to (e).

(2) For the purposes of subsection 106 (4) of the Act, the Minister may extend the periods referred to in paragraphs 1(b), (c), (f) and (g) in respect of the goods set out in the schedule.

Security

6. (1) Where relief from the payment of duties is granted pursuant to paragraph 3(a), security shall be given, in an amount fixed by the Minister in accordance with subsection 106 (1) of the Act, to an officer

(a) at the place where the goods are to be released, if the goods are not covered by a carnet; and

(b) at the place where the goods were released, if the goods are covered by a carnet and not exported by the date of expiration of the carnet.

(2) The security referred to in subsection (1) shall be in the form of

(a) cash;

(b) a certified cheque;

(c) a transferable bond issued by the Government of Canada; or

(d) a bond issued by

- (i) an entity that is licensed or otherwise authorized under the laws of Canada or of a province to carry on the fidelity or surety class of insurance business and that is recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as an entity whose bonds may be accepted by the Government of Canada,
 - (ii) a member of the Canadian Payments Association referred to in section 4 of the *Canadian Payments Association Act*,
 - (iii) a corporation that accepts deposits that are insured by the Canada Deposit Insurance Corporation or the *Régie de l'assurance-dépôts du Québec* to the maximum permitted by the statutes under which those institutions were established,
 - (iv) a credit union as defined in paragraph 137(6) of the *Income Tax Act*, or
 - (v) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.
- (3) Repealed.

SCHEDULE
(sections 3 and 5)

Item	Column I Goods	Column II Class
1.	Plans, drawings, blueprints, specifications, models, photographs and related articles of a technical nature for use as a visual aid in <i>(a)</i> bidding in a foreign country; or <i>(b)</i> giving professional advice in respect of work in a foreign country	1
2.	Plans, drawings, blueprints, specifications, models, photographs and related articles of a technical nature for use as a visual aid in the production of goods for export.	1
3.	Goods produced or owned by a non-resident who is considering the acquisition of Canadian processing or packaging machinery, where the goods are imported to demonstrate the performance of Canadian processing or packaging machinery.	1
4.	Machinery, equipment or other articles, not available from production in Canada, for demonstration by a Canadian resident to prospective customers.	2
5.	Mock-up, cutaway, prototype or experimental models of machines, engines or other apparatus.	2
6.	Machinery, equipment or other articles, not available from production in Canada, where imported to be evaluated.	2
7.	Tooling, machinery parts or accessories, supplied by a foreign prime contractor to a Canadian manufacturer under the terms of a subcontract, for use in the production of goods for export.	2
8.	Moulds, dies, patterns and related jigs or fixtures for use in the production of goods in Canada.	2
9.	Rolls for embossing or printing short runs of fabrics or similar materials.	2
10.	Tools or other equipment for the erection, installation, repair or trial of machinery or equipment, when supplied by the foreign manufacturer of that machinery or equipment.	2

11. Construction equipment not available from Canadian sources.	2
12. Instruments and other apparatus for instructing personnel in the proper methods of operating and maintaining machinery and equipment previously accounted for.	2
13. Vehicles engaged in the transportation of machinery and equipment to be used for demonstration or instructional purposes, when specially designed or equipped to undertake such transport.	2
14. Machines and other equipment on loan pending delivery of new units on order	2
15. Machines and other equipment to be used as temporary replacements for units previously accounted for and undergoing repairs.	2
16. Articles to be repaired, overhauled, altered or adjusted.	1
17. Articles to be tested and specialized test equipment permanently attached to or installed on those articles.	1
18. Specially designed goods imported by an organization referred to in any of Codes 1750 to 1756 of Schedule II to the former Act for the maintenance, checking, gauging or repair of scientific equipment in use at or by those organizations.	1
19. Specialized test equipment imported by the non-resident manufacturer of an article to be tested in Canada, for use in testing that article.	2
20. Equipment, not available from Canadian sources, for use in the testing, evaluating or repair of articles.	2
21. Equipment, not available from Canadian production, for use in the testing of microwave systems or of radiopath routing or for similar use.	2
22. Trucks, equipment and mobile accommodation facilities, not available from Canadian sources, when imported by non-residents for their use in the harvesting of crops.	2
23. Herring pumps, not available from Canadian sources, for use in the unloading of herring during the herring fishing season.	2
24. Equipment, not available from Canadian sources, that has been permanently mounted on motor vehicles, for use in exploratory or discovery work in connection with oil or natural gas wells or for the development, maintenance, testing, depletion or production of those wells.	2
25. Equipment for use in the conduct of pollution or hygienic surveys in the interest of health or safety.	2
26. Safety equipment, not available from Canadian sources, for repair or maintenance purposes.	2
27. Cinematographic and video and sound recording equipment imported by non-residents for their use in the production of cultural, educational or entertainment films or video recordings under an agreement between Canada and any other country.	1
28. Photographic equipment imported by non-residents for their use in the filming of a television production, other than a television commercial, or in the production of feature-length motion pictures or films of an educational character where the film or video recording to be produced is intended for international distribution.	2

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| 29. Wardrobe properties, stage properties and special effects equipment, not available from Canadian sources, imported by non-residents for their use in the filming or video recording of a television production, other than a television commercial, or in the production of feature-length films, motion pictures or films of an educational character where the film or video recording to be produced is intended for international distribution. | 2 |
| 30. Photographic equipment, wardrobe properties, stage properties and special effects equipment, not available from Canadian sources, when imported by a resident of Canada for use in the filming or video recording of a television production, other than a television commercial, or in the production of feature-length films, motion pictures or films of an educational character. | 2 |
| 31. Motion-picture film of a width of 16 millimetre or more and videotape, not including filmed or videotaped commercials, when imported by importers described in Code 1710 of Schedule II to the former Act who are not licensed under the <i>Excise Tax Act</i> . | 2 |
| 32. Equipment for air shows, aquatic displays, trained animal acts, automobile dare-devil shows and other acts of a similar character excluding side shows of a carnival or midway; costumes, stage properties and related theatrical equipment, and trained animals; all of the foregoing when imported by non-residents for their use in providing live entertainment. | 1 |
| 33. Musical instruments when imported by non-residents for their use in recording sessions or during live performances. | 1 |
| 34. Equipment imported by non-residents for their use in recording performances by artists in Canada, when the recordings will be distributed internationally. | 2 |
| 35. Costumes, stage properties and related theatrical equipment, not available from Canadian sources, when such goods are
(a) imported by a resident of Canada; and
(b) required to preserve the aesthetic quality of a Canadian ballet, operatic or theatrical production, or concert, whether such productions are live or are recorded. | 2 |
| 36. Equipment for circuses, with or without menageries, but not including amusement riding devices, side shows and concessions for which a separate admission fee is charged. | 1 |
| 37. Lighting and sound equipment for use at a fair, exhibition or rodeo. | 2 |
| 38. Cars, motorcycles, water-borne craft, aircraft, air-cushion vehicles, snow vehicles and other conveyances, and repair parts and repair equipment therefor; all of the foregoing when for use in racing. | 1 |
| 39. Animals and equipment for use therewith, for pasturage, competition, training or breeding. | 1 |
| 40. Sulkies, saddles, harnesses and related equipment imported by non-residents for their use in racing. | 1 |
| 41. Athletic equipment and apparel, and training and other equipment imported by non-resident teams or athletes, or their support personnel, for their use in connection with professional or organized amateur sports activities, but excluding goods provided for under item 38. | 1 |
| 42. Photographic equipment, including film; transmitting equipment not required to be licensed by the Department of Communications; radio and television | 1 |

equipment; video and sound-recording apparatus and related material and equipment; all of the foregoing when imported by non-residents for their use in covering news and sports events.

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| 43. Photographic and related equipment, including film and videotape, imported by non-residents for their use in the production of travelogue films, television specials or illustrated articles in foreign periodicals that would be of benefit to the Canadian tourist industry. | 1 |
| 44. Goods, not available from Canadian sources, to be used in the production of commercials or to be photographed for use in commercials, brochures, catalogues or other advertising material; goods for use in commercials, brochures, catalogues and other advertising material for export. | 1 |
| 45. Photographic equipment, video and sound-recording apparatus to film the operation of a Canadian subsidiary of a foreign company when the content will be included in a film or brochure illustrating the company's international aspects and where it is essential that the Canadian and foreign produced segments be consistent with each other. | 2 |
| 46. Prizes, trophies and awards to be presented to recipients at awards ceremonies. | 1 |
| 47. Motion-picture films, slides, audio and videotapes and sound recordings devoid of advertising for use in sales meetings or staff training or giving technical instruction to employees. | 1 |
| 48. Goods for display and apparatus to display those goods at conferences or seminars conducted by international organizations or by Canadian companies for their employees or agents. | 2 |
| 49. Lecture material including films, tapes, slides, projectors, videotape machines, sound recorders, charts and other articles imported by non-residents for their use in illustrating non-commercial lectures at meetings of educational societies, professional associations, athletic associations, church groups, service clubs and similar organizations, whether or not a fee is to be paid to the lecturer or an admission fee is to be charged. | 1 |
| 50. Simultaneous interpretation equipment for use at meetings of a non-commercial nature conducted by international, national or provincial organizations. | 2 |
| 51. Goods imported by non-residents for their use in the conduct of religious or revival meetings in Canada, excluding consumable goods for sale. | 2 |
| 52. Films, videotapes and slides of an instructive informative or documentary nature, when consigned to social and service clubs, charitable organizations and other similar groups, for entertainment. | 1 |
| 53. Articles for use by students undertaking correspondence courses sponsored by foreign schools for use in conjunction with those courses. | 1 |
| 54. Motion-picture films, videotapes, television and radio programs and other articles for review by a recognized board of censors. | 1 |
| 55. Recorded lectures from the Photographic Society of America Inc. for instructing individual members and affiliated camera clubs in photographic techniques. | 1 |
| 56. Academic regalia consisting of academic hoods, caps, gowns, sashes and other articles of wearing apparel imported by non-commercial importers for graduation and commencement ceremonies. | 1 |
| 57. Articles for in-transit movement through Canada. | 1 |

APPENDIX E

COMMERCIAL SAMPLES REMISSION ORDER (Consolidated)

ORDER RESPECTING THE REMISSION OF TAXES IMPOSED UNDER DIVISION III OF PART IX AND UNDER ANY OTHER PART OF THE *EXCISE TAX ACT* AND CUSTOMS DUTIES IMPOSED UNDER SECTION 21 OF THE *CUSTOMS TARIFF*, PAID OR PAYABLE ON COMMERCIAL SAMPLES TEMPORARILY IMPORTED FOR EXHIBITION OR DEMONSTRATION
[SI/88-18, s. 2; SI/91-8, s. 2, SI/98-10]

Short Title

1. This Order may be cited as the Commercial Samples Remission Order.

Interpretation

2. In this Order,
“carnet” means an A.T.A. (Admission Temporaire – Temporary Admission) Carnet referred to in the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods; (*carnet*)
“chief officer of customs”, with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place; (*agent en chef des douanes*)
“collector” [Revoked, SI/88-18, s. 2]
“commercial sample” means
 - (a) any goods that are representative of a particular category of goods produced outside Canada and that are imported solely for the purpose of being exhibited or demonstrated to solicit orders for similar goods to be supplied from outside Canada, and
 - (b) any films, charts, projectors and scale models, and similar items, imported solely for the purpose of illustrating a particular category of goods produced outside Canada to solicit orders for similar goods to be supplied from outside Canada; (*échantillon commercial*)“foreign supplier” means a non-resident of Canada. [SI/88-18, s. 2] (*fournisseur étranger*)

Remission

3. Subject to sections 4 and 5, remission is hereby granted of all taxes imposed under Division III of Part IX and under any other Part of the *Excise Tax Act* and customs duties imposed under section 21 of the *Customs Tariff*, paid or payable on any commercial sample imported into Canada on or after January 1, 1991 for a temporary period. [SI/88-18, s. 2; SI/91-8, s. 2, SI/98-10]
4. (1) The remission mentioned in section 3 shall be granted only if
 - (a) the importer is
 - (i) a non-resident of Canada, or
 - (ii) a resident of Canada who is an employee or agent of a foreign supplier, acts on behalf of the foreign supplier and negotiates sales contracts only in the name of the foreign supplier;
 - (b) the commercial sample, while in Canada, will remain in the ownership of a non-resident of Canada;
 - (c) in respect of a commercial sample whose value exceeds \$1,000, the importer
 - (i) indicates, at the time of importation, the places in Canada where he intends to exhibit or demonstrate the sample and, on demand, satisfies the Minister of National Revenue that the sample is at the places indicated, and

- (ii) maintains records of the commercial sample pursuant to section 40 of the *Customs Act* and regulations made thereunder, while it is in Canada and produces the records for inspection on request by an officer employed in the administration of the *Customs Act* or the *Excise Tax Act*;
- (d) the commercial sample will not be exhibited or demonstrated in Canada by anyone other than the importer;
- (e) goods ordered as a result of the exhibition or demonstration of the commercial sample will not be supplied from within Canada; and
- (f) subject to subsection (2), the commercial sample will be exported from Canada within one year of the date of importation.

(2) The Deputy Minister of National Revenue may extend the one-year period mentioned in paragraph (1)(f) by an additional six months in any case where, in his opinion, it is impracticable or impossible for the importer to comply with that one-year period. [SI/88-18, s. 2, SI/98-10]

Security

5. (1) Where the commercial sample being imported into Canada for a temporary period is not accompanied by a valid carnet, the chief officer of customs may require the importer to give security to ensure compliance with the conditions set out in paragraphs 4(1)(a) to (f), in an amount not exceeding the aggregate of the taxes imposed under Division III of Part IX and under any other Part of the *Excise Tax Act* and the customs duties imposed under section 21 of the *Customs Tariff*, that would be payable if this Order did not apply. [SI/98-10]

- (2) The security referred to in subsection (1) shall be in the form of
 - (a) cash;
 - (b) a certified cheque;
 - (c) a transferable bond issued by the Government of Canada; or
 - (d) a bond, on condition that it is in a form satisfactory to the Minister of National Revenue, issued by
 - (i) a company licensed in Canada to carry on a fidelity or surety class of insurance business that is approved by the President of the Treasury Board as a company whose bonds may be accepted by the Government of Canada, or
 - (ii) a bank named in Schedule A or B to the *Bank Act*.

(3) Security given pursuant to this section shall be refunded or cancelled when the commercial sample in respect of which it was given has been

- (a) released and accounted for under the *Customs Act*,
- (b) destroyed, with such destruction certified by a customs officer, police officer or fire marshall, or
- (c) exported, with such exportation certified by a customs officer on a form entitled "Temporary Admission Permit" obtained from the Department of National Revenue,

within the time period allowed in respect of the article under section 4.

[SI/78-127, s. 1; SI/86-162, s. 1; SI/87-187, s. 1(E); SI/88-18, s. 2; SI/91-8, s. 2, SI/98-10]

Non-Compliance

6. Where there is non-compliance with any of the conditions set out in paragraphs 4(1)(a) to (f), the commercial sample in respect of which the violation occurs shall forthwith be entered for consumption.

APPENDIX F

FOREIGN ORGANIZATIONS REMISSION ORDER, 1983 (Consolidated)

ORDER RESPECTING THE REMISSION OF TAXES IMPOSED UNDER DIVISION III OF PART IX AND UNDER ANY OTHER PART OF THE *EXCISE TAX ACT* ON GOODS IMPORTED FOR MEETINGS IN CANADA OF FOREIGN ORGANIZATIONS

[SI/88-18, s. 2(E); SI/91-8, s. 2, SI/98-13]

Short Title

1. This Order may be cited as the *Foreign Organizations Remission Order, 1983*.

Interpretation

2. In this Order,
 - “advertising matter” means information bulletins, booklets, programs and memoranda relating to a meeting or convention or to products displayed at a meeting or convention; (*imprimés publicitaires*)
 - “carnet” means an A.T.A. (Admission Temporaire – Temporary Admission) Carnet as set out in the Annex to the Customs Convention on the A.T.A. Carnet for the Temporary Admission of Goods; (*carnet*)
 - “chief officer of customs”, with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place; (*agent en chef des douanes*)
 - “convention materials” means
 - (a) banners, flags, papers, shields, stand decorations, backdrops and other decorations,
 - (b) stationery, paper clips, pens, pencils and similar items but does not include office machines,
 - (c) identification badges, and
 - (d) printing plates, including rolls and cylinders, matrices, moulds, exposed positive or negative films and other similar goods necessary to produce advertising matter relating to a meeting or convention; (*articles de congrès*)
 - “foreign organization” means a corporation whose head office is outside Canada or an association that is not incorporated and none of whose members are residents of Canada but does not include a Canadian branch of any such association; (*organisation étrangère*)
 - “official paraphernalia” means mugs, jewellery, pens, scarves, t-shirts, badges and similar items, each bearing the official registered symbol of a foreign organization; (*accessoires officiels*)
 - “souvenirs” means lapel buttons, billfolds, keycases, pens, pencils, corsages, t-shirts, scarves and similar items. (*souvenirs*) [SI/88-18, s. 2]

Application

3. This Order applies only to meetings or conventions held in Canada by foreign organizations.

Remission

4. Subject to section 7, remission is hereby granted of all taxes paid or payable under Division III of Part IX and under any other Part of the *Excise Tax Act* on or in respect of the following goods:
 - (a) any convention materials imported for use in the conduct of a meeting or convention; and
 - (b) any advertising matter or souvenirs, the individual value of which does not exceed \$25, imported for free distribution to persons attending a meeting or convention. [SI/88-18, s. 2(E); SI/91-8, s. 2, SI/98-13]

5. Subject to sections 7 and 8, remission is hereby granted of all taxes paid or payable under Division III of Part IX and under any other Part of the *Excise Tax Act* on or in respect of the following goods [SI/98-13]:

(a) any projector, camera, sound and lighting equipment, audio-visual equipment, typewriter or other office machine that is the property of a foreign organization and is imported for use in the conduct of a meeting or convention, on condition that such goods are exported forthwith on conclusion of the meeting or convention; and

(b) any souvenirs, the individual value of which exceeds \$25, that are imported for free distribution to persons attending a meeting or convention, on condition that all such souvenirs are exported forthwith on conclusion of the meeting or convention. [SI/88-18, s. 2(E); SI/91-8, s. 2, SI/98-13]

6. Subject to sections 7 and 8, remission of all taxes paid or payable under Division III of Part IX and under any other Part of the *Excise Tax Act* on official paraphernalia imported by a foreign organization for sale at a meeting or convention and sold at the meeting or convention is hereby granted in an amount equivalent to the percentage of non-residents officially in attendance at the meeting or convention on condition that

(a) the foreign organization maintains records of attendance at and registration for the meeting or convention and produces the records for inspection at any reasonable time on request of an officer employed in the administration of the *Customs Act* or the *Excise Tax Act*;

(b) any official paraphernalia imported by the foreign organization for sale at the meeting or convention that is not sold is exported forthwith on conclusion of the meeting or convention; and

(c) the meeting or convention is not open to the Canadian public at large. [SI/88-18, s. 2; SI/91-8, s. 2, SI/98-13]

7. Remission is granted under sections 4 to 6 on condition that an application therefor is submitted to the Minister of National Revenue within two years of the date of importation of the goods for which remission is claimed.

8. (1) Where goods referred to in section 5 or 6 are imported into Canada for a temporary period and are not accompanied by a valid carnet, remission is hereby granted in respect of the goods on the condition that the importer of those goods, on request of the chief officer of customs, posts security in an amount not exceeding the aggregate of the taxes imposed under Division III of Part IX and under any other Part of the *Excise Tax Act* that would be payable if this Order did not apply. [SI/98-13]

(2) The security referred to in subsection (1) shall be in the form of

(a) cash;

(b) a certified cheque;

(c) a bond issued by the Government of Canada; or

(d) a bond in a form satisfactory to the Minister of National Revenue, issued by a guarantee company approved by the Treasury Board or a bank named in Schedule A or B of the *Bank Act*.

(3) Security given pursuant to subsection (1) in respect of goods referred to in section 5 or 6 shall be refunded or cancelled if

(a) the goods are destroyed, where the destruction is certified by a customs officer, police officer or fire marshal;

(b) the goods are exported on conclusion of the meeting or convention in respect of which they were imported, where the exportation is certified by a customs officer; or

(c) all taxes payable under Division III of Part IX and under any other Part of the *Excise Tax Act* are paid. [SI/88-18, s. 2; SI/91-8, s. 2., SI/98-13]

APPENDIX G

GOODS FOR EMERGENCY USE REMISSION ORDER (Consolidated)

ORDER RESPECTING THE REMISSION OF TAXES IMPOSED UNDER DIVISION III OF PART IX AND UNDER ANY OTHER PART OF THE *EXCISE TAX ACT* ON GOODS FOR USE IN CASES OF EMERGENCY [SI/88-18, s. 2(E); SI/91-8, s. 2 SI/98-14]

Short Title

1. This Order may be cited as the *Goods for Emergency Use Remission Order*.

Interpretation

- 1.1 In this Order, “emergency” means an urgent and critical situation of a temporary nature that
- (a) is of such proportions or nature as to exceed the capacity or authority of a province or municipality to deal with it;
 - (b) is caused by an actual or imminent
 - (i) fire, flood, drought, storm, earthquake or other natural phenomenon,
 - (ii) disease in human beings, animals or plants,
 - (iii) accident or pollution, or
 - (iv) act of sabotage or terrorism; and
 - (c) results or may result in
 - (i) danger to the lives, health or safety of individuals,
 - (ii) danger to property,
 - (iii) social disruption, or
 - (iv) a breakdown in the flow of essential goods, services or resources. (*urgence*) SI/91-8, s. 2; SI/93-157, s. 1.

Remission

2. Subject to section 3, remission is hereby granted of all taxes payable under Division III of Part IX and under any other Part of the *Excise Tax Act* on goods that are temporarily imported into Canada and that are required for an emergency.

SI/88-18, s. 2(E); SI/91-8, s. 2, SI/98-14

3. All goods on which remission is granted pursuant to section 2, except goods that are consumed or destroyed during the emergency referred to in that section shall, when they are no longer required, be exported from Canada.

APPENDIX H

GOODS IMPORTED FOR CERTIFICATION REMISSION ORDER (Consolidated)

ORDER RESPECTING THE REMISSION OF TAXES IMPOSED UNDER DIVISION III OF PART IX AND UNDER ANY OTHER PART OF THE *EXCISE TAX ACT* AND CUSTOMS DUTIES IMPOSED UNDER SECTION 21 OF THE *CUSTOMS TARIFF*, PAID OR PAYABLE ON GOODS IMPORTED INTO CANADA TO BE TESTED OR EXAMINED FOR CERTIFICATION BY AN ACCREDITED ORGANIZATION

[SI/88-18, s. 2(E); SI/91-8, s. 2, SI/98-15]

Short Title

1. This Order may be cited as the *Goods Imported for Certification Remission Order*.

Interpretation

2. In this Order, “accredited organization” means an organization accredited by the Standards Council of Canada to certify that goods tested or examined by it meet the standards set by it in respect of those goods. (*organisme accrédité*)

Remission

3. Subject to section 4, remission is hereby granted of the taxes imposed under Division III of Part IX and under any other Part of the *Excise Tax Act* and customs duties imposed under section 21 of the *Customs Tariff*, paid or payable on goods that are imported and used solely for testing or examination for certification by an accredited organization. [SI/88-18, s. 2; SI/91-8, s. 2, SI/98-15]

Conditions

4. Remission under section 3 is granted on condition that
 - (a) an application for remission is made to the Minister of National Revenue within two years after the date of importation of the goods for which remission is claimed;
 - (b) the goods are imported on or after July 1, 1986 by or on behalf of an accredited organization, for testing or examination by that organization;
 - (c) the goods are neither sold nor given to any person other than an accredited organization in Canada by or on behalf of the importer, and on completion of the testing or examination the goods are either exported or destroyed by or on behalf of the importer; and
 - (d) the applicant provides such other evidence as is necessary to demonstrate to the Minister of National Revenue that the applicant is entitled to the remission.

APPENDIX I

MERCHANDISE FOR PHOTOGRAPHIC LAYOUTS REMISSION ORDER (Consolidated)

ORDER RESPECTING THE REMISSION OF THE TAX IMPOSED UNDER DIVISION III OF PART IX OF THE *EXCISE TAX ACT* AND CUSTOMS DUTIES IMPOSED UNDER SECTION 21 OF THE *CUSTOMS TARIFF* ON MERCHANDISE TEMPORARILY IMPORTED BY A PUBLISHER FOR THE PURPOSE OF PRODUCING A LAYOUT [SI/91-8, s. 2, SI/98-16]

Short Title

1. This Order may be cited as the *Merchandise for Photographic Layouts Remission Order*.

Interpretation

2. In this Order,
“advertising material” means catalogues, price lists, trade notices, brochures, folders, posters and displays;
(matériel publicitaire)
“layout” means photographs of merchandise designed solely to provide topical illustration to an accompanying editorial text or article in a publication; *(mise en page)*
“merchandise” means goods to be photographed for inclusion in a layout in a publication but does not include photographic equipment or film used in the production of such a layout; *(marchandises)*
“publication” means a periodical magazine that is published in Canada no fewer than four times a year.
(publication)

Remission of Customs Duties

3. Subject to section 5, remission is hereby granted of the customs duties paid or payable under section 21 of the *Customs Tariff* on merchandise temporarily imported by a publisher. [SI/88-18, s. 2; SI/91-31, s. 1, SI/98-16]

Remission of the Tax Imposed Under Division III of Part IX of the Excise Tax Act

4. Subject to section 5, remission is hereby granted of the tax imposed under Division III of Part IX of the *Excise Tax Act* on merchandise temporarily imported by a publisher for the purpose of producing a layout. [SI/91-8, s. 2]

Conditions

5. The remission granted under sections 3 and 4 is subject to the following conditions:
 - (a) the merchandise is imported on or after January 1, 1984;
 - (b) the merchandise is exported or destroyed under the supervision of an officer of the Department of National Revenue, Customs and Excise within 60 days of the date the goods were accounted for under the *Customs Act*;

(c) the importer provides an officer of the Department of National Revenue, Customs and Excise with a signed declaration certifying that the merchandise will not be used to produce advertising material or other printed matter promoting the availability of such merchandise in Canada;

(d) the importer maintains for a period of three years records sufficient to establish the use in Canada of the merchandise and layouts produced for inspection by an officer of the Department of National Revenue, Customs and Excise; and

(e) a claim for remission is made to the Minister of National Revenue, within three years of the date the goods were accounted for under the *Customs Act* of the merchandise. [SI/88-18, s. 2; SI/91-31, s. 2(F)]

APPENDIX J

SCIENTIFIC OR EXPLORATORY EXPEDITIONS REMISSION ORDER (Consolidated)

Short Title [repealed SI/98-60]

Interpretation

2. In this Order,

“Act” means the *Excise Tax Act*; (*Loi*) [SI/98-60]

“scientific equipment” means instruments, apparatus, photographic equipment, machines or their accessories, used for the purposes of conducting experiments or gathering information during scientific or exploratory expeditions; (*matériel scientifique*)

“scientific or exploratory expedition” means an expedition

(a) conducted or sponsored by a scientific or cultural organization, an institution of learning or a foreign government,

(b) the participants in which are non-residents of Canada, and

(c) the sponsors of which have undertaken to make available to the Government of Canada all of the information obtained in Canada as a result of the expedition’s field studies; (*expédition scientifique ou explorative*)

“support equipment” repealed [SI/98-60]

“tools” means tools specially designed for the maintenance, checking, gauging or repair of scientific equipment. (*outils*)

Remission

3. Remission is hereby granted of the taxes imposed under Division III of Part IX of the Act and under any other Part of the Act paid or payable on foodstuffs and other consumable goods, other than alcoholic beverages and tobacco products, imported on or after January 1, 1991, by a scientific or exploratory expedition for its exclusive use while conducting field studies in Canada. [SI/98-60]

4. Subject to section 6, remission is hereby granted of the taxes imposed under Division III of Part IX of the Act and under any other Part of the Act paid or payable on scientific equipment, spare parts of scientific equipment and tools imported on or after January 1, 1991, by a scientific or exploratory expedition for use in conducting field studies in Canada. [SI/98-60]

5. Repealed. [SI/98-60]

Conditions

6. (1) Remission is granted pursuant to section 4 on the condition that the scientific equipment, spare parts and tools are [SI/98-60]

- (a) described in a document, on importation, in the form authorized by the Minister; [SI/98-60]
- (b) used exclusively by the scientific or exploratory expedition in conducting field studies in Canada; and [SI/98-60]
- (c) destroyed in Canada under the supervision of a customs officer at the expense of the importer or exported from Canada [SI/98-60]
 - (i) within two years after the date on which the goods were accounted for under the *Customs Act*, or
 - (ii) where an extension is granted pursuant to subsection (2), within two years after the date on which that extension expires.

(2) The Minister may extend the two-year period referred to in subparagraph (1)(c)(i) by one or more periods, not exceeding two years each, where the importer has presented evidence indicating that the extension is necessary to allow the scientific or exploratory expedition to complete its field studies in Canada.

APPENDIX K

SIDE SHOWS AND CONCESSIONS REMISSION ORDER
(Consolidated)

ORDER RESPECTING THE TEMPORARY ENTRY OF GOODS COMPRISING SIDE SHOWS
AND CONCESSIONS

Short Title

1. This Order may be cited as the *Side Shows and Concessions Remission Order*.

Interpretation

2. In this Order,
- “chief officer of customs”, with respect to an area or place, means the manager of the customs office or customs offices that serve that area or place; (*agent en chef des douanes*)
 - “concession” means a concession at a circus, fair, exhibition or rodeo; (*concession de carnaval*)
 - “goods” does not include anything that is imported for the purpose of being sold or disposed of in any manner in Canada; (*marchandises*)
 - “period” means 30 consecutive days; (*période*)
 - “side show” means a side show at a circus, fair, exhibition or rodeo. (*attractions foraines*) [SI/88-18, s. 2]

Remission

3. (1) Subject to subsection (2) and section 4, remission is hereby granted of all taxes paid or payable under Division III of Part IX and under any other part of the *Excise Tax Act* on goods imported into Canada and used as a side show or a concession in excess of [SI/98-19]

- (a) in the case of a side show,
 - (i) \$100 for each period or part thereof that the side show is used solely at fairs or exhibitions subsidized by the Department of Agriculture, or

- (ii) \$200 for each period or part thereof that the side show remains in Canada and is used for purposes other than the purpose referred to in subparagraph (i); and
- (b) in the case of a concession,
 - (i) \$50 for each period or part thereof that the concession is used solely at fairs or exhibitions subsidized by the Department of Agriculture, or
 - (ii) \$100 for each period or part thereof that the concession remains in Canada and is used for purposes other than the purpose referred to in subparagraph (i).
- (2) The amounts set out in subsection (1) shall be reduced by one-half if
 - (a) it is established to the satisfaction of the Minister of National Revenue that the goods so imported were in lieu of and similar to goods that were not available in the immediate vicinity in Canada in which the imported goods were used at the time the goods were imported; and
 - (b) the goods are used in Canada for less than two months. [SI/91-8, s. 2]
- 4. The remission referred to in section 3 shall be granted only
 - (a) if the owner, at the time the goods to be used as a side show or concession are imported, makes an application in writing to the chief officer of customs at the customs office where the goods were reported;
 - (b) if the application referred to in paragraph (a) sets out
 - (i) the places in Canada where the goods will be used, and
 - (ii) the dates when the goods will commence and cease to be used at each place referred to in subparagraph (i);
 - (c) if the chief officer of customs is notified forthwith of any changes in respect of any information required by paragraph (b);
 - (d) if the goods are exported immediately after the date they cease to be used as stated in the application under subparagraph (b)(ii) or the notification under paragraph (c);
 - (e) if the goods are presented to customs for examination prior to their exportation
 - (i) at the customs office where the goods were exported from Canada, or
 - (ii) at an inland customs office, where the goods will be conveyed to a customs office for exportation by a person authorized to transport goods pursuant to the *Transportation of Goods Regulations*; and
 - (f) where the goods are presented to customs for examination pursuant to paragraph (e), if the following information is provided on a form satisfactory to the Minister:
 - (i) a description of the goods being exported,
 - (ii) the name of the customs office where the goods were accounted for under section 32 of the *Customs Act*,
 - (iii) the transaction number and the date of the customs accounting documents, and
 - (iv) a statement that the goods being exported were imported under the *Side Shows and Concessions Remission Order*. [SI/88-18, s. 2; SI/90-138, s. 1(E); SI/91-8, s. 2(E)]

APPENDIX L

**TEMPORARY IMPORTATION OF GOODS IN RESPONSE TO AN EMERGENCY –
CONTACT LIST**

After Hours: 16:00 – 8:00

National Risk Assessment Centre – Hotline Number: (613) 948-3939

Region	Principal Contact	Alternate Contact
Atlantic		
Client Services (Halifax) 1969 Upper Water Street 5th Floor, Purdy's Wharf, Tower II P.O. Box 638 Halifax NS B3J 2T5 Facsimile: (902) 426-8825	Robert Graham Trade Services Officer (902) 426-9646	Manager Client Services (902) 426-4910
Quebec		
Client Services (Quebec) 130 Dalhousie Street Québec QC G1K 7P6 Facsimile: (418) 648-3040	Lise Boisvert Trade Services Officer (418) 648-3401, ext. 2358	Benoit Verret Chief Client Services (418) 648-3401, ext. 2423
Client Services (Montréal) 400 Place d'Youville Montréal QC H2Y 2C2 Facsimile: (514) 283-2396	Chantal Léger Client Services Officer Development Section (514) 286-7879, ext. 5279	Nicole Cordier Client Services Officer Outreach Section (514) 286-7879, ext. 5276
Southern Ontario		
Client Services (Toronto) P.O. Box 10, Station A 1 Front Street West Toronto ON M5W 1A3 Facsimile: (416) 954-0364	Carol Convery Trade Services Officer (416) 973-1652	Tim Kopacz Trade Services Officer (416) 952-9174
Client Services (Hamilton) P.O. Box 2989 Hamilton ON L8N 3V8 Facsimile: (905) 308-8616	Ian Kelso Trade Service Officer (905) 308-8561	Manager, Client Services Unit 4 (905) 308-8588
Client Services (London) P.O. Box 5548 451 Talbot Street London ON N6A 4T9 Facsimile: (519) 675-3309	Steve Walters Trade Services Officer (519) 645-4139	Tina Cyr Manager Client Services (519) 645-5167
Client Services (Windsor) P.O. Box 1641 Windsor ON N9A 7K3 Facsimile: (519) 967-4136	Tracey Nantais Client Services Officer (519) 967-4147	Diane Hillock Client Services Officer (519) 967-4143

Region	Principal Contact	Alternate Contact
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Northern Ontario

Client Services (Ottawa) 333 Laurier Avenue West Ottawa ON K1A 0L9 Facsimile: (613) 952-7149	Client Services General Information Line (613) 991-0537	Manager Client Services (613) 991-0772
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Prairie

Client Services (Winnipeg) Federal Building 269 Main Street Winnipeg MB R3C 1B3 Facsimile: (204) 983-6635 or (204) 983-7083	Rob Grossi Client Services Officer (204) 983-3659	Claude Lemoine Manager Client Services (204) 983-6000
Client Services (Calgary) Bay 32, 3033-34 Ave. N.E. Calgary AB T1Y 6X2 Facsimile: (403) 292-4200	Randy Hahn Client Services Officer (403) 292-4343	Roxann Sparks-Hamilton Client Services Officer (403) 292-8478

Pacific

Client Services 333 Dunsmuir Street Vancouver BC V6B 5R4 Facsimile: (604) 666-7027	Cara Foxtan Customs Client Services Officer (604) 666-0879	Mary Adlington Manager Client Services Division (604) 666-3586
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Headquarters**What Goods Qualify?**

Trade Incentives Programs 4th floor 150 Isabella Street Ottawa ON K1A 0L8 Facsimile: (613) 952-3971	Peter Boutilier A/Director Trade Incentives Programs Division (613) 941-0096	Debbie Arcand A/Manager Trade Incentives and Refunds Unit (613) 954-6878
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Procedural Problems?

Customs Contraband Intelligence and Investigations 9th floor, Sir Richard Scott Bldg. 191 Laurier Ave. West Ottawa ON K1A 0L8 Facsimile: (613) 948-1273	Stuart MacPherson Director Chemical, Biological, Radioactive, Nuclear and Explosives Division (CBRNE) (613) 948-4447	
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Security Issue?

Security Services 12th floor Albion Tower 25 Nicholas Street Ottawa ON K1A 0L5	General Inquiries (613) 957-2263	
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APPENDIX N

**CANADA CUSTOMS BOND ON BEHALF
OF THE IMPORTER/OWNER BY SOMEONE
OTHER THAN THE IMPORTER/OWNER
FORM D120**

APPENDIX O

**TEMPORARY IMPORTATION
OF GOODS
FORM D120**

APPENDIX P

**STATEMENT OF ORIGIN
FOR COMMERCIAL IMPORTATIONS
OF LESS THAN CAN\$1,600**

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the North American Free Trade Agreement (NAFTA), and that further production or any other operation outside the territories of the Parties has not occurred subsequent to production in the territories.

NAME: _____

TITLE: _____

COMPANY: _____

STATUS:
EXPORTER _____

PRODUCER _____
OF THE CERTIFIED GOODS

TELEPHONE: _____

FACSIMILE: _____

COUNTRY OF ORIGIN:

UNITED STATES _____ MEXICO _____ MEXICO _____
AND
UNITED STATES _____

(For the purposes of determining the applicable preferential rate of duty as set out in Annex 302.2, in accordance with the Marking Rules or in each Party's schedule of tariff elimination.)

SIGNATURE: _____

DATE: _____

REFERENCES

ISSUING OFFICE –

Trade Policy and Interpretation
Trade Incentives Program
Remission Policy Unit

LEGISLATIVE REFERENCES –

Order in Council P.C. 1997-2030, December 29, 1997

HEADQUARTERS FILE –

6564-0, 6564-1, 6567-0, 6567-1, 6567-2, 6568-0, 6568-1, 6568-2

SUPERSEDED MEMORANDA “D” –

D8-1-1, January 1, 1991
D8-1-2, January 1, 1991
D8-1-3, January 1, 1991
D8-1-6, March 14, 1997
D8-1-8, January 1, 1991
D8-1-12, March 26, 1991
D8-1-13, January 1, 1994
D8-1-14, January 1, 1994
D8-1-15, January 1, 1994
D8-1-16, January 1, 1994
D8-2-7, April 12, 1991
D8-2-11, January 1, 1991

OTHER REFERENCES –

D1-7-1, D3-1-1, D7-4-1, D7-4-3, D8-1-4, D8-1-7, D9-1-1, D9-1-15, D11-4-2, D11-4-14, D11-6-5, D11-5 series, D17-1-4, D17-1-10, D18-1-1, D18-2-1, D19-1-1 to D19-13-2, D20-1-1

SERVICES PROVIDED BY THE DEPARTMENT ARE AVAILABLE IN BOTH OFFICIAL LANGUAGES.

THIS MEMORANDUM IS ISSUED UNDER THE AUTHORITY OF THE DEPUTY MINISTER OF NATIONAL REVENUE.