

MEMORANDUM D9-1-5

Ottawa, February 16, 1998

SUBJECT

USED OR SECOND-HAND AIRCRAFT

This Memorandum outlines and explains the application of tariff item No. 9897.00.00 which prohibits the importation into Canada of certain aircraft.

Legislation

Tariff item No. 9897.00.00 of the Customs Tariff prohibits the importation of:

Used or second-hand aircraft of all kinds, other than aircraft

(a) classified under tariff item No. 9803.00.00, 9809.00.00 or 9810.00.00, civil aircraft of heading No. 88.01 or 88.02, or aircraft engaged solely in international traffic,

(b) forfeited or confiscated for any offence under any Act of Parliament relating to customs, the Air Regulations or an Act of the legislature of any province,

(c) imported by the Department of National Defence for military purposes, or

(d) imported from the United States;

GUIDELINES AND GENERAL INFORMATION

1. Effective January 1, 1989, used or second-hand aircraft imported from the United States were no longer subject to prohibition under the Customs Tariff.

2. An aircraft will be considered to have been imported from the United States when it is shipped to Canada directly from the United States and, prior to its entry into Canada, the aircraft had entered into trade or consumption in the United States.

3. Acceptable evidence to substantiate that the aircraft had entered into trade or consumption in the United States is:

(a) a copy of the United States Customs accounting document respecting its entry for consumption into the United States; or

(b) a copy of the United States registration for the aircraft.

4. Aircraft imported into Canada from a third country via the United States shall not be considered to have been imported from the United States.
5. Aircraft delivered to Canada from a foreign trade zone or other customs bonded facility in the United States without first having been entered for consumption in the United States, shall not be considered to have been imported from the United States.
6. Requests for importation of aircraft of all kinds that have not been purchased by the importer, but have been obtained on lease from a foreign owner or firm, must be accompanied with evidence of approval (Form 26-0025, Provisional Certificate of Registration and Flight Permit), from the Air Transport Committee. It will be the responsibility of the importer to obtain the required approval directly from the Air Transport Committee.
7. Under the provisions of section 6.3 of the Importation of Aircraft into Canada Regulations of Transport Canada (Air Regulations), an imported aircraft may not be registered in Canada unless evidence is submitted by the importer to Transport Canada that the customs duty, the goods and services tax, and other taxes imposed under the Excise Tax Act have been paid. To be of full assistance to that Department in this regard, accounting documents covering imported aircraft are to show:

- (a) make, model, serial number, and foreign registration number of the aircraft;
- (b) make, model, and serial number of each engine; and
- (c) serial number of each propeller.

Requirements of Transport Canada

8. Persons planning to import aircraft should communicate at the earliest opportunity with a Transport Canada Civil Aeronautics regional office for information concerning Transport Canada requirements. The Appendix to this Memorandum lists the contacts for Transport Canada regional aircraft registration offices.

Penalty Information

9. Section 136 of the Customs Tariff states that the importation into Canada of goods of tariff item No. 9897.00.00 are prohibited. The attention of importers/owners is drawn to sections 36, 99, 101, 102 and 142 of the Customs Act respecting abandonment, detention, and exportation of goods which are prohibited by virtue of the provisions of section 136 of the Customs Tariff.

APPENDIX

TRANSPORT CANADA - REGIONAL AIRCRAFT REGISTRATION OFFICES

	Telephone No.	Fax No.
Pacific Region		
Colleen Hewlett	(604) 666-5575	(604) 666-4839
Prairie and Northern Region		
Edmonton Office Anne Borelli	(403) 495-5249	(403) 495-7449
Winnipeg Office Judy Mussell	(204) 983-4342	(204) 984-2069
Ontario Region		
Laird Gillespie	(416) 952-0217	(416) 952-0196
Quebec Region		
Florence Dafter	(514) 633-3580	(514) 633-3585
Atlantic Region		
Marty Plumstead	(506) 851-7436	(506) 851-2563

REFERENCES

ISSUING OFFICE -

Trade Policy and Interpretation Directorate

LEGISLATIVE REFERENCES -

Customs Tariff, section 136 and tariff item No. 9897.00.00

HEADQUARTERS FILE -

HS 9897.00

SUPERSEDED MEMORANDA "D" -

D9-1-5, January 1, 1991

OTHER REFERENCES -

Importation of Aircraft into Canada Regulations (Transport Canada)

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.