



Memorandum D8-2-5

Ottawa, September 16, 2015

Application of the Foreign Aircraft Servicing Equipment Remission Order

In Brief

1. This document has been updated by removing the list of countries and territories that provide reciprocal rights to Canadian airlines while placing the onus on users to provide evidence of reciprocity, if requested.
2. This document also contains editing revisions which do not affect or change existing policies or procedures.

This memorandum outlines the conditions and procedures under which remission may be granted under the [Foreign Aircraft Servicing Equipment Remission Order, 1992](#).

Guidelines and General Information

Servicing Equipment

1. The Appendix contains examples of those items considered as servicing equipment for purposes of this Remission Order.
2. Servicing equipment imported under this Remission Order must remain within the boundaries of the international airport.

Application for Remission

3. Foreign air carriers wishing to apply for remission of customs duty must provide the following information:
 - (a) the mailing address of their company headquarters, together with evidence, if requested, that their home country grants a similar privilege in respect of aircraft registered in Canada to the benefit provided in the [Foreign Aircraft Servicing Equipment Remission Order, 1992](#);
 - (b) servicing equipment specifications and identification marks;
 - (c) the CBSA office where the servicing equipment was reported;
 - (d) the name of the international airport where the servicing equipment will be maintained; and
 - (e) the name, address, and telephone number of a person the CBSA may contact to obtain further information.

CBSA Documentation

4. Importers are to use Form [B3-3, Canada Customs Coding Form](#), to process servicing equipment imported under this Remission Order and are to include on the form a reference to the Order in Council number (see “Special Authority” field 26).

Exceptions

5. The provisions of this Remission Order do not apply to aircraft spares, aircraft repair parts, or items to be installed as fixtures in air terminal buildings.

Penalty Information

6. In cases where servicing equipment imported under this Remission Order is removed beyond the limits of the international airport, sold, or otherwise disposed of in Canada, used to service air carriers other than the importer, or where the home country or territory of the airline does not grant a similar privilege in respect of aircraft registered in Canada to the benefit provided in the [Foreign Aircraft Servicing Equipment Remission Order, 1992](#), the servicing equipment will be subject to the full payment of applicable duties and taxes.

Goods and Services Tax

7. This Remission Order does not remit GST.

8. Regulations made pursuant to subsection 215(2) of the [Excise Tax Act](#) provide that duty remitted under this Remission Order will not be included in the value for tax when calculating GST payable on servicing equipment.

Additional Information

9. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix

Examples of Foreign Aircraft Servicing Equipment

- 1) Maintenance and servicing equipment, such as:
 - maintenance platforms and steps
 - test equipment for aircraft, aircraft engines, and aircraft instruments
 - aircraft engine heaters and coolers
 - ground radio equipment
 - ground power units to provide electrical power while the aircraft is on the ground
 - air conditioners to control the aircraft cabin air temperatures while the aircraft is on the ground
 - water servicing units
 - sanitary servicing equipment
 - food trucks specially designed to carry food at controlled temperatures to and from the aircraft
 - sprayers (de-icer units)
 - aircraft jacks
 - towbars
- 2) Passenger handling equipment, such as:
 - passenger loading and unloading devices
- 3) Cargo loading equipment, such as:
 - vehicles for moving or loading baggage, cargo, equipment, or supplies
 - cargo loading devices
 - cargo weighing devices
- 4) Components that are machinery or equipment in themselves, such as pumps, engines, rams, when they are for incorporation into equipment imported under this Order. Parts do not qualify for remission under the terms of this Order.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	8123-0, 8455-4
Legislative References	<i>Foreign Aircraft Servicing Equipment Remission Order, 1992</i> <i>Customs Tariff</i> <i>Excise Tax Act</i>
Other References	Form B3-3
Superseded Memorandum D	D8-2-5 dated March 24, 2000