



Memorandum D8-3-7

Ottawa, September 24, 2015

Administration of the Printed Material for Foreign Carriers Remission Order

In Brief

1. This document has been updated to revise the list of countries that may benefit from the Remission Order, as well as updating the references to the [Customs Tariff](#).
2. This document also contains editing revisions which do not affect or change existing policies or procedures and includes changes to the Canada Border Services Agency organizational structure.

This memorandum outlines the conditions under which a remission may be granted on the goods and services tax (GST) for printed material imported for use by a foreign airline.

Guidelines and General Information

1. The Canada Border Services Agency (CBSA) is satisfied that the foreign countries in the Appendix of this memorandum grant a privilege similar to that contained in the [Printed Material for Foreign Carriers Remission Order, 1995](#) to airlines registered in Canada. The airlines registered in the countries listed in the Appendix may be extended the benefits of the Remission Order.
2. The [Printed Material for Foreign Carriers Remission Order, 1995](#) only provides GST relief. Goods must be properly classified under the provisions of the [Customs Tariff](#). Trade advertising material, commercial catalogues and the like are classified under tariff item No. 4911.10.00.
3. The term "other advertising material" refers to products made of paper and does not include such items as golf bags, flight bags, umbrellas, glasses, calculators, pens, and T-shirts.
4. All customs documents relating to goods for which remission has been claimed according to this Remission Order are to bear the number of this Order in Council, in the "Special Authority" field, in the following format: 95-1202.
5. If the goods no longer qualify under the terms of the [Printed Material for Foreign Carriers Remission Order, 1995](#), the importer must report the failure to comply, within 90 days after the date of failure to comply, to the CBSA and pay an amount equal to the amount of GST that was relieved. When filing [Form B2, Canada Customs – Adjustment Request](#), the importer must ensure that the "Special Authority" field is left blank.
6. Importers can submit [Form B2](#) under the authority of subsection 118(1) of the [Customs Tariff](#).
7. Under subsection 118(1) of the [Customs Tariff](#), where the importer has failed to comply with the terms of the Remission Order, an amount equal to the GST relieved will be owing.
8. Under subsection 123(2) of the [Customs Tariff](#), interest at the specified rate is also owing against any duties owed to the CBSA for the period beginning on the day that the goods were no longer in compliance with the terms of the Remission Order and ending on the day the amount is paid in full. However, under subsection 123(4) no interest will be incurred if the importer pays the amount owing within 90 days of the date of failure to comply. If the GST owing on the printed material is paid within 90 days, no interest will be charged on that portion of the

amount owing. If the GST is not paid until after 90 days, interest will be charged as of the date of failure to comply.

9. [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

10. 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

List of Countries That may be Extended the Benefits of the Remission Order

Antigua	Latvia
Argentina	Lithuania
Australia	Luxembourg
Austria	Malaysia
Barbados	Malta
Belgium	Mexico
Brazil	Morocco
Bulgaria	Netherlands
Chile	New Zealand
China (People's Republic of)	Nicaragua
Costa Rica	Norway
Cuba	Pakistan
Cyprus	Panama
Czech Republic	Peru
Denmark	Philippines
Dominican Republic	Poland
El Salvador	Portugal
Estonia	Romania
Egypt	Russia
Fiji	St. Kitts and Nevis
Finland	Saint Lucia
France	Saudi Arabia
Germany	Singapore
Greece	Slovak Republic
Guatemala	Slovenia
Haiti	Spain
Hong Kong	Sweden
Hungary	Switzerland
Iceland	Taiwan
Indonesia	Thailand
Ireland	Trinidad and Tobago
Israel	Turkey
Italy	Ukraine
Ivory Coast	United Kingdom
Jamaica	United States of America
Japan	Venezuela
Jordan	
Korea (Republic of)	

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	6564-33
Legislative References	<i>Customs Tariff</i> <i>Excise Tax Act</i> <i>Financial Administration Act</i> <i>Printed Material for Foreign Carriers Remission Order, 1995</i>
Other References	D11-6-5, Form B2
Superseded Memorandum D	D8-3-7 dated October 9, 1998