

Memorandum D21-1-1: Customs Privileges for Diplomatic Missions, Consular Posts and International Organizations (Tariff Item No. 9808.00.00)

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This memorandum outlines and explains the importation privileges granted to foreign representatives posted to Canada and assigned to diplomatic missions, consular posts, and international organizations accredited by the Global Affairs Canada (GAC).

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Updates made to this D-memo

This memorandum has been amended to:

- Clarify and add definitions
- Clarify which persons are entitled to import goods under tariff item No. 9808.00.00
- Reflect the deletion of alpha prefix I from identity cards
- Inform that GST/HST tax status codes 67 and 68 have merged to become code 67
- Update information regarding the examination, release, and accounting for imported goods
- Update information regarding accompanied personal baggage and non-accompanied goods for personal use (declared goods to follow)
- Update information regarding goods imported for personal use (other than accompanied personal baggage or declared goods to follow)
- Update information regarding motor vehicles
- Inform that motor vehicles purchased in Canada through a dealership and permanently exported must be reported on an export declaration
- Reflect changes introduced by the CBSA Assessment and Revenue Management (CARM), specifically, the need for importers to register their businesses in the CARM Client Portal (CCP) and delegate a business account manager
- Include a link to the CARM webpage under [Related links](#)
- Include a link to CARM onboarding support documentation under Related links

Definitions

For the purpose of the memorandum, the following definitions apply:

Accredited foreign representative means a person posted to Canada and assigned to a diplomatic mission, a consular post, or to an international organization in Canada established under the [Foreign Missions and International Organizations Act](#) or the [Privileges](#)

[and Immunities \(North Atlantic Treaty Organisation\) Act](#). The categories of accredited foreign representatives are listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#); accredited foreign representatives, including accredited personnel with international organizations, receive a multiple-entry acceptance Visa (permanently inserted in the holder's passport) and, in most cases, an identity card issued by GAC's Office of Protocol as an indication of the holder's status under one of the Acts above (see section Persons eligible to import goods under tariff item No. 9808.00.00).

Agents are persons who are authorized to transact business with the Canada Border Services Agency (CBSA) on behalf of the accredited foreign representative. An agent is normally a customs broker. The CBSA may refuse to transact business with an agent until the agent produces acceptable written authorization or obtains the delegated authority in the CARM Client Portal. For more information, refer to [Memorandum D1-6-1: Authority to Act as Agent](#).

Career consular officer means any accredited foreign national entrusted to exercise consular functions, including the head of a consular post, consul generals, consuls, vice-consuls and consular agents.

Consular employee means any accredited foreign national employed in the administrative or technical service of a consular post.

Consular post means any office established in Canada in accordance with the [Foreign Missions and International Organizations Act](#) and administered by the head of the consular post, which includes for example consul generals, consuls, vice-consuls and consular agents. The locations of consular posts are available on the GAC's [Office of Protocol website](#).

Diplomatic agent means a foreign national accredited as the head of a diplomatic mission or as a member of the diplomatic staff. The head of the mission includes ambassadors, high commissioners and the apostolic nuncio representing their states in Canada.

Diplomatic bag means any properly identified and sealed package, pouch, envelope or other container that is used to transport official correspondence, documents, and other articles intended for official use, between:

- (a) Diplomatic missions and consular posts in Canada, and their foreign ministry/ office
- (b) A permanent mission of a member state to the International Civil Aviation Organization (ICAO) headquartered in Montréal, Quebec, and that member state's foreign ministry/ office; and
- (c) International organizations headquartered in Canada to dispatch and receive its official correspondence in bags

Diplomatic cargo means commercial shipments of goods designated and marked as diplomatic cargo that do not meet the definition of diplomatic bag.

Diplomatic mail means pieces of mail and parcels imported by, or addressed to, diplomatic missions, consular posts, international organizations, and accredited foreign representatives and their families, that do not meet the definition of diplomatic bag.

Diplomatic mission means an embassy or high commission of a foreign state established in Canada in accordance with the [Foreign Missions and International Organizations Act](#) or a mission of permanent character to an international organization established in Canada (e.g., ICAO).

Domestic worker means a person in the domestic service of an accredited foreign representative pursuant to Canada's [Domestic Worker Accreditation Program](#).

Duties and taxes means duties or taxes levied or imposed on imported goods under Part 2 of the *Customs Act*, the *Excise Act, 2001* (other than section 54), the *Excise Tax Act*, the *Special Import Measures Act* or any other *Act of Parliament* relating to customs.

Family means accredited members of an accredited foreign representative's family normally resident in their household.

First installation means a period not to exceed six months after the initial arrival in Canada for the purposes of taking up a posting.

Goods imported for official use means articles imported for a use which is consistent with the functions of a diplomatic mission, consular post or international organization. This includes goods imported for representational use. Examples include coats of arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles.

Goods imported for personal use means goods imported by an accredited foreign representative for their own use and the use of their family.

Honorary consular officer means any citizen or permanent resident of Canada entrusted by a foreign State with the exercise of consular functions, including honorary consuls general, honorary consuls, honorary vice-consuls and honorary consular agents.

International organization means an organization established in Canada by treaty and/or enjoying customs/importation privileges under an order made pursuant to the [Foreign Missions and International Organizations Act](#) or the [Privileges and Immunities \(North Atlantic Treaty Organisation\) Act](#); for the purposes of this memorandum only, it does not mean an intergovernmental conference in which two or more states participate (e.g., a summit).

Motor vehicle(s) means any vehicle that is capable of being driven or drawn on roads by any means other than muscular power exclusively, but does not include any vehicle designed to run exclusively on rails.

Office of Protocol means the Office of Protocol of Global Affairs Canada.

Representational use means goods imported to promote the culture or economy of the sending State represented by the diplomatic mission or consular post. These goods may include items such as tourism or other promotional material imported for free distribution at a trade show. This privilege only applies where such goods are to be distributed by the diplomatic mission or consular post and not where the custody of the goods or the responsibility for promotional activities are contracted to a third party.

Service staff means an accredited foreign national employed in the domestic service of a consular post or diplomatic mission.

Suites means the personal staff accompanying a diplomatic agent on official business.

Temporary resident means a person who is not a resident of Canada and who resides temporarily in Canada for the purpose of employment for a period not exceeding 36 months, including accredited foreign representatives and their family.

Guidelines

General

1. The use of a tariff item from the *Customs Tariff* regarding the importation of goods only provides privileges for duties and taxes relief and does not provide any other form of immunities.
2. The *Foreign Missions and International Organizations Act* and the *Privileges and Immunities (North Atlantic Treaty Organization) Act*, and related regulations, specify the immunities from opening, search, detention, seizure and execution of goods being imported, including motor vehicles, enjoyed by diplomatic missions, consular posts, and international organizations.

Persons not eligible to import goods under tariff item No. 9808.00.00

3. Residents of Canada returning from diplomatic postings abroad, e.g., at a Canadian embassy, are not entitled to the privileges of the [Foreign Missions and International Organizations Act](#) or tariff item No. 9808.00.00. For additional information on the entitlements and conditions under which former residents of Canada, residents of Canada, and Canadian government employees returning to Canada may import personal and household use goods after a minimum residency or absence abroad of one year, refer to [Memorandum D2-3-2: Former Residents of Canada—Tariff Item No. 9805.00.00](#).
4. Certain accredited foreign representatives are entitled to use tariff item No. 9808.00.00 only at the time of their first installation and not to any subsequent importation. However, as a temporary resident, they may be entitled to the duties and taxes relief of tariff item No. 9803.00.00 for subsequent importations. For more information on the privileges under which temporary residents may import their goods without payment of duties and taxes, refer to [Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents](#).

Persons eligible to import goods under tariff item No. 9808.00.00

5. The category of persons in which the accredited persons fall will determine the customs privileges to which the person is entitled (e.g., who is eligible to duties and taxes free privileges under tariff item No. 9808.00.00, on which goods, if applicable only at the time of first installation or also on subsequent importations). GAC issues acceptances and identity cards to accredited foreign representatives assigned to diplomatic missions, consular posts and international organizations. [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) lists the categories of accredited foreign representatives, the alphabetical letter appearing on their acceptance and their identity card, as well as the privileges associated with each category.

Note: Honorary consular officers, who are Canadian citizens or permanent residents of Canada, do not receive acceptances.

6. If at the time of their first installation, the accredited foreign representative has not yet been issued an acceptance or identity card, the CBSA will first request to see the person's diplomatic or official visa as issued by Immigration, Refugees and Citizenship Canada (IRCC). The name of the accredited foreign representative may also be listed on the [Foreign Representatives in Canada \(international.gc.ca\)](#) webpage. The CSBA can also verify the person's status by contacting GAC's Office of Protocol via xdc-pi@international.gc.ca.
7. Accredited foreign representatives can be entitled to the benefits of tariff item No. 9808.00.00 for all of their importations, for the articles imported at the time of their first installation only, or in some cases, for none of the importations. The privileges related to importing goods under tariff item No. 9808.00.00 are established by the [Foreign Missions and International Organizations Act](#) and the [Privileges and Immunities \(North Atlantic Treaty Organisation\) Act](#), and related regulations pursuant to these Acts.
8. GAC will only issue an acceptance and identity card to persons listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) of this memorandum, but may sponsor special orders in council for certain international organizations. Persons not listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) may benefit the duties and taxes relief granted under one of these orders in council by having a copy of the order in council available for review by the border services officer, proper identification and an original letter of recognition signed by the head of the international organization (or another responsible person). For example, the [Privileges and Immunities \(International Labour Organization\) Order](#) conditionally exempts the International Labour Organization from duties and taxes, on goods imported for the

Organization's official use. Organizations presenting special orders in council may account for their goods under tariff item No. 9808.00.00.

9. The acceptance is permanently affixed to the holder's foreign passport. In the lower right corner of the acceptance is a unique alphanumeric number that will begin with an alpha prefix C, D or J. This is the same alpha prefix that appears on their identity card and is an indicator of the customs privileges to which the importer is entitled. Those persons whose alpha prefix is C or D are entitled to claim the benefits of tariff item No. 9808.00.00 at any time. The benefits granted to persons whose alpha prefix is J vary. For more information, refer to [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) of this memorandum.

10. The identity card has a colour picture of the holder. On the front of the card, right side centre, there will be an alpha prefix C, D or J. The holder's complete unique identifier number will appear on the back of the identify card. Features of the identity cards are available on the [GAC website](#), at the link found in the References section of this memorandum.

11. Family members are issued personal acceptances and identity cards, with the exception of children under the age of 16. The primary card holder does not have to be present for family members to present their acceptances and account for the goods duties and taxes free under tariff item No. 9808.00.00.

12. Accredited foreign representatives assigned to diplomatic missions, consular posts and international organizations, should at the time of their first entry into Canada, present their passport containing their diplomatic or official visa issued by Immigration, Refugees and Citizenship Canada. As for all their subsequent entries into Canada, they should present their passport containing their acceptance counterfoil issued by the GAC's Office of Protocol.

13. Accredited foreign representatives may import goods for their personal or official use duties and taxes free under tariff item No. 9808.00.00. Family members may also import goods for their personal use under this tariff item. However, in some cases, the benefits of the tariff item are limited to the person's first installation into Canada. For more information, refer to [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) of this memorandum.

14. Only diplomatic agents of the diplomatic mission can account for goods imported under tariff item No. 9808.00.00 for the official use of the diplomatic mission.

15. At a consular post, there are two categories of consular officers: career consular officers and honorary consular officers. Only career consular officers are entitled to the benefits of tariff item No. 9808.00.00. Only career consular officers or agents of the consular post can account for goods imported for the official use of the consular post under tariff item No. 9808.00.00.

Goods and Services Tax/Harmonized Sales Tax (GST/HST), and Excise Duties and Taxes

16. Imported goods that are classified under tariff item No. 9808.00.00 are non-taxable for the purposes of the Goods and Services Tax/Harmonized Sales Tax (GST/HST) under section 1 of Schedule VII to the [Excise Tax Act](#).

17. Imported goods that are classified under tariff item No. 9808.00.00 are non-taxable for the purposes of the *Excise Act, 2001* (other than section 54), the *Excise Tax Act*, the *Special Import Measures Act* or any other *Act of Parliament* relating to customs.

18. When accounting for commercial or casual goods classified under tariff item No. 9808.00.00, a Commercial Accounting Declaration (refer to [Memorandum D17-1-10: Coding of Customs Accounting Documents](#)) or Form BSF715, Casual Goods Accounting Document (refer to [Memorandum D17-1-3: Casual Importations](#)) must be completed using GST/HST tax status code 67 to indicate that the goods are non-taxable. GST/HST tax status code 67 applies to goods imported for the personal use of accredited foreign representatives and their families, and for goods imported for the official use of diplomatic missions, consular posts (unless the post is headed by an honorary consular officer), and accredited international organizations.

19. For more information, refer to *Memorandum D17-1-10, Coding of Customs Accounting Documents*, and to *Memorandum D17-1-3, Casual Importations*, at the links provided in the References section of this memorandum.

Taipei Economic and Cultural Offices Remission Order

20. The privileges from duties and taxes relief provided to the Taipei Economic and Cultural Office (TECO) is provided by the *Taipei Economic and Cultural Offices Remission Order* (P.C. 1994 568 dated April 14, 1994). Goods imported by TECO personnel, whose identity card contains the alpha prefix SR, will be accounted for on a Commercial Accounting Declaration. When accounting for commercial goods on a Commercial Accounting Declaration, the goods are classified in chapters 1 to 97 of the [Customs Tariff](#) and entered in field Classification No. Special authorization code 94-05686 should be entered in field Special Authority Permit.

Global Affairs Canada's Office of Protocol email address

21. To obtain more information regarding the status of an office or persons seeking to obtain customs privileges and immunities, please consult GAC's Office of Protocol via xdc-pi@international.gc.ca. The Office of Protocol cannot however field questions regarding Canadians returning from a diplomatic or consular posting abroad, and for such questions, refer to *Memorandum D2-3-2, Former Residents of Canada – Tariff Item No. 9805.00.00*, at the link found in the References section of this memorandum.

Other government departments

22. The CBSA assists other government departments in controlling the importation of certain goods into Canada. These goods include items such as firearms, ammunition, fireworks, meat and dairy products, animals, plants and plant products, such as wood products, fresh fruit and vegetables, as well as certain food and drug products. This list is not all-encompassing but it provides some examples of goods that are controlled, restricted or prohibited. The CBSA will not release these goods until satisfied that all the import requirements have been met.

23. All motor vehicles entering Canada are subject to inspection to ensure they are clean and free of pests and/or soil. Inspections are subject to fees. Diplomatic agents (including those with equivalent status) and career consular officers, family members or their agents, must be present when the border services officer conducts the inspection. If the motor vehicle is not adequately cleaned there will be an additional cost to the importer to obtain the service of a professional motor vehicle cleaning firm. Additional information is available on the [Canadian Food Inspection Agency website](#) (CFIA) and within CFIA [Directive PI-016: Procedure for inspecting regulated articles for freedom from soil, plants, plant parts and related matter](#), CFIA [Directive: TAHD-DSAT-IE-2010-17-1, Import of Used Equipment and Things from Non-designated Countries](#), and CFIA [Directive D-95-96: Phytosanitary Requirements for Soil and Soil-Related matter, and for Items Contaminated with Soil and Soil-Related Matter](#). Additional information is also available on the [CFIA Web Site](#).

24. For additional information on the requirements of other government departments, refer to [D Memoranda Series D19: Acts and Regulations of Other Government Departments](#).

Examination, release and accounting for imported goods

Foreign diplomatic bags

25. General rules and protections owed to diplomatic bags: Diplomatic missions, consular posts and international organizations are not required to account for the contents of diplomatic bags. Properly identified and sealed diplomatic bags are inviolable; they cannot be opened or detained. Indeed, to protect the free communication owed to diplomatic missions and consular posts for official purposes, all diplomatic and consular bags must be released without manual searches, any form of scanning, or detention. Although inspection of a diplomatic bag by X-ray would not physically break the external seal of the shipment, such an action constitutes the modern-day electronic equivalent of opening a bag. As a result, the border services officer cannot search properly identified and handled diplomatic bags, either physically or electronically (e.g., by X-ray).

26. To be considered a diplomatic bag, the definition found in the Definitions section of this memorandum must be met. Canada does not set any limits on the permissible size, weight, or quantity of properly identified diplomatic bags.

27. Proper identification: Diplomatic bags must bear visible external marks of their character and further bear identification of the foreign state/government/international organization to which the bags belong. More specifically, they must:

- a) Have readily visible markings on the exterior of the bag, envelope, crate, or container clearly identifying it as a Diplomatic bag (in English); or Valise diplomatique (in French)
- b) Externally bear the official seal of the sending entity (this may be a lead or plastic seal that is attached to a tie that closes the bag or a seal affixed to the bag's exterior)
- c) Be addressed to or from the sending state's foreign ministry, its diplomatic mission or consular post or permanent mission to an international organization headquartered in Canada; or, in the case of an international organization, be addressed to or from the international organization's headquarters abroad, including the United Nations in New York; and
- d) When applicable, all associated shipping documents, such as bills of lading and air waybills, should describe the shipment as a Diplomatic Bag (in English); or Valise diplomatique (in French)

28. Accompanied diplomatic bags: Properly designated diplomatic bags, transported in either the cabin or cargo-hold of an aircraft, vessel, train, or motor vehicle, are considered by Canada as being accompanied by a diplomatic or non-professional diplomatic courier when such couriers travel as a passenger on the same mode of transportation. The smooth and swift movement of diplomatic couriers transporting diplomatic bags is facilitated with proper identification that conveys the courier's status and proper documentation that reports the number of packages being transported in the bag, and other related information. Whenever a properly identified diplomatic bag is accompanied or delivered by a diplomatic or non-professional diplomatic courier, the courier must be provided with an official document, e.g., on letterhead of the sending foreign ministry/organization, indicating that person's status and the number of diplomatic bags that person is responsible for transporting.

29. Unaccompanied diplomatic bags: Properly identified diplomatic bags are considered by Canada as being unaccompanied when a diplomatic or non-professional diplomatic courier is not traveling as a passenger on the same aircraft, vessel, train, or motor vehicle that is transporting the bag. There must be a detachable certificate affixed to the outside of the bag. The actual design of this detachable certificate is left to the discretion of the pertinent foreign office or international organization, but it must contain the following elements: a brief description of the bag, including its weight; a statement certifying that the bag contains only official correspondence, documents, or articles intended for official use. It should bear the signature of a responsible official of the originating foreign office, embassy, legation, consulate or international organization. Properly identified diplomatic bags may be

entrusted to the captain of a commercial aircraft, when transporting such shipments into, within, or from Canada. However, in such instances, the captain of a commercial aircraft cannot be considered to be a diplomatic or non-professional diplomatic courier.

30. About diplomatic couriers: Diplomatic couriers who have been provided with an official document indicating their status and the number of packages constituting the diplomatic bag, enjoy personal inviolability and are not liable to any form of arrest or detention in the performance of their function. However, a diplomatic courier's person and personal baggage are subject to normal airport security screening and customs examinations. Couriers presenting diplomatic bags for importation must possess an official document indicating their status as an agent of the diplomatic mission or consular post. Absent accreditation by the receiving State as a diplomatic agent, as a member of a diplomatic mission's administrative and technical staff, a consular officer, or consular employee, non-professional diplomatic couriers will enjoy personal inviolability only during the time in which they have a properly identified diplomatic bag in their charge.

31. In the case of the North Atlantic Treaty Organization (NATO) Climate Change and Security Centre of Excellence, official documents under official seal are not subjected to CBSA inspection, per the [NATO Climate Change and Security Centre of Excellence Rights, Privileges and Immunities Order](#) (SOR/2023-183). Couriers, whatever their status, carrying these documents must be in possession of an individual movement order. This movement order, which should be issued in the English and French languages by an appropriate agency of the sending State or of the NATO certifying the person's status, must show the number of despatches carried and certify that they contain only official documents.

32. Other expectations: Canada recognizes the importance of public safety and security, and the need to safeguard these against possible violations. If there are serious and reasonable grounds for suspecting the identity of the courier or serious grounds to believe that the diplomatic bag contains correspondence, documents or articles not intended for official use or goods that are prohibited, restricted or controlled, the border services officer will contact the diplomatic mission, consular post or international organization, via the Office of Protocol at xdc-pi@international.gc.ca, and ask that the bag be opened in the presence of an authorized accredited representative. If the sending foreign State refuses this request, the bag is to be returned to its place of origin. Should you need the contact information for all missions and posts, consult the [Foreign representatives in Canada](#) webpage.

33. Countries and international organizations are further reminded of their obligations under *Vienna Convention on Diplomatic Relations* and the *Vienna Convention on Consular Relations* (or other applicable instrument) to comply with Canadian entry, customs and quarantine laws and requirements pertaining to prohibited, restricted, or controlled goods, such as narcotics, firearms, weapons, currency, and food, plant and animal products. Any use of a diplomatic bag or courier to import or export any items in contravention of Canadian legislation may be prosecuted.

34. Reporting an incident: All incidents related to the opening, search, detention, or loss of a diplomatic bag, including cases where a bag was received with missing items, must be reported to the Office of Protocol (xdc-pi@international.gc.ca), copying the Tariff Policy Unit (Tariff_classification.classement_tarifaire@cbsa-asfc.gc.ca) as quickly as possible. The opening and mishandling of a diplomatic bag by a private air carrier cannot generally be regarded as a violation of the *Foreign Missions and International Organizations Act*, including the appended *Vienna Convention on Diplomatic Relations* or the *Vienna Convention on Consular Relations*, as applicable. When notifying of an alleged incident, the mission must provide the following information:

- a) The date on which the mission determined there was a problem with the diplomatic bag
- b) All details that led the mission to conclude that the Government of Canada may have opened the bag or compromised its integrity (this may include a copy of any Government of Canada correspondence left inside the bag)
- c) Copies of shipping documents (e.g. bill of lading, airway bill, etc.) and other transportation details such as flight details
- d) Photos of the bag if available and
- e) The mission's main contact(s) on the file (in case of inquiries)

35. Additional information is available in [Circular Note No. XDC-0144 of January 28, 2011: Canadian policy and practice on the screening of diplomatic bags](#).

36. Correspondence and other official documents imported by international organizations accredited by GAC (either by courier or in sealed bags) are treated the same as diplomatic bags.

37. Diplomatic bags sent to Canada by representatives of Canadian diplomatic missions/consular posts based abroad are not entitled to the benefits and privileges identified in the [Foreign Missions and International Organizations Act](#).

Goods imported for official use – not imported in diplomatic bags

38. Goods not imported in diplomatic bags, even if designated and marked as diplomatic cargo or diplomatic mail, are not considered by the CBSA to be properly identified diplomatic bags. Therefore, such shipments are not entitled to the immunities from opening, search, detention or seizure afforded to diplomatic bags by the *Foreign Missions and International Organizations Act*.

39. Goods that are not imported in diplomatic bags that are to be used in the operation of the diplomatic mission, consular post, or international organization are considered commercial goods and are entitled to the duties and taxes relief privileges under tariff item No. 9808.00.00.

40. Only diplomatic agents of the diplomatic mission, or their agents, can account for goods imported under tariff item No. 9808.00.00 for the official use of the diplomatic mission. In the case of a consular post, only career consular officers of that post,

or their agents, can account for goods imported under tariff item No. 9808.00.00 for official use.

41. Goods imported for official use are to be accounted for on the Commercial Accounting Declaration in the CARM Client Portal. For more information, refer to [Memorandum D17-1-10 Coding of Customs Accounting Documents](#), and to [CARM Client Portal: Onboarding documentation](#).

42. Goods imported for official use are to be accounted for in using the diplomatic mission, consular post, or international organization's business number and import-export program (RM) account number. Business numbers are issued by the Canada Revenue Agency (CRA), while import-export program (RM) account is administered by the Canada Border Services Agency (CBSA). For more information on business numbers, refer to the [Canada Revenue Agency website](#) or call 1-800-959-5525, and for more information on import-export program (RM) accounts, refer to Register for or modify an import-export program account, at the link found in the References section of this memorandum.

43. Customs brokers authorized to account for goods on behalf of a diplomatic mission, consular post, or international organization must present an official document issued by their client, indicating their status as an agent of the diplomatic mission, consular post or international organization or obtain the delegated authority in the CARM Client Portal, authorizing them to account for the goods of a specific importation. Generic authorizations are not accepted. For more information, refer to *Memorandum D1-6-1, Authority to Act as Agent*, at the link found in the References section of this memorandum.

44. To meet the requirements of section 5 of the [Customs Diplomatic Privileges Regulations](#) for the purpose of the duties and taxes free privileges, the Commercial Accounting Declaration must be accompanied by a Declaration and Approval Certificate in the form set out in [Appendix B: Declaration and approval certificate for the importation of goods other than motor vehicles—Diplomatic missions and consular posts](#) of this memorandum. When the Commercial Accounting Declaration is submitted, the importer must retain the certificate, which must be available for review at the request of the border services officer. The certificate must be an original document unique to the specific importation of goods and not a photocopy or facsimile. The certificate must bear the official diplomatic mission, consular post or international organization seal and be approved by the head or other accredited foreign representative of the diplomatic mission, consular post or international organization with signing authority. A list of authorized signatories is available on the GAC website, at the link found in the References section of this memorandum.

Importation of alcohol for charitable and special representational event: a special process for diplomatic missions, consular posts and international organizations

45. Alcoholic beverages and tobacco and vaping products can be considered goods imported for official use and imported duties and taxes free only if it is for consumption during official functions on the premises of the diplomatic mission, consular post or international organization, and the premises of the accredited foreign representative. In addition, all provincial liquor board requirements must be met.

46. Diplomatic missions, consular posts and international organizations are entitled to import alcoholic beverages duties and taxes free under tariff item No. 9808.00.00 for activities and special representational events that will occur **inside** their premises, e.g., the diplomatic mission, consular post or official residence. The GAC Office of Protocol's pre-approval of these imports is not required.

47. If the event is to be hosted **outside** a diplomatic mission, consular post or international organization, or **outside** the official residences, diplomatic missions are required to seek the Office of Protocol's pre-approval via xdc-pi@international.gc.ca prior to importing the alcoholic beverages. The event must be hosted or co-hosted by an accredited representative of appropriate designation, such as a diplomatic agent (D identify card) or a career consular officer (C identity card), and all applicable federal and provincial laws must be respected. It should be noted that permits from the appropriate provincial authority may need to be obtained in order to serve alcohol imported duties and taxes free, regardless of whether the venue is otherwise licensed to serve alcohol purchased through provincially regulated vendors.

48. The submission to the Office of Protocol must be made well in advance of the event and include:

- (a) The date, location and anticipated hours of the event
- (b) The type of event (e.g., special representational event, charitable event, etc.)
- (c) The name and title of the accredited representative who will be present as host or co-host at the event, along with a copy of the host's or co-host's invitation; and
- (d) A confirmation that:
 - The relevant provincial liquor permit has been or will be sought and received from the provincial liquor board, where applicable
 - The proceeds of the event are to be donated to a registered Canadian charity, along with the charitable registration number issued by the Canada Revenue Agency (does not apply to special representational events)
 - The alcoholic beverages will not be sold, auctioned off or used as door prizes and
 - Any alcohol beverages not consumed during the event will be returned to the diplomatic mission, the consular post, or official residence

49. The application form for imports of alcoholic beverages and special events is available on the GAC website, at the link found in the References section of this memorandum.

50. At the time of importation, the alcoholic beverages must be specifically consigned, in name, to the diplomatic mission, the consular post or international organization and not to a third party or an agency. As such, they must be accounted for on a Commercial Accounting Declaration in the CARM Client Portal in using the diplomatic mission, consular post, or international organization's business number and import-export program (RM) account number as mentioned in paragraph 42 above. Along with the Commercial Accounting Declaration, the commercial invoice, and the cargo control document, the person accounting for the goods must present the original authorization letter issued by GAC. All provincial liquor board requirements must be met.

51. To fulfil the requirements of section 5 of the [Customs Diplomatic Privileges Regulations](#), applications to import goods using a Commercial Accounting Declaration must be supported by a Declaration and Approval certificate in the form set out in [Appendix B: Declaration and approval certificate for the importation of goods other than motor vehicles—Diplomatic missions and consular posts B](#). When a Commercial Accounting Declaration is submitted, the importer must retain the certificate, which must be available for review at the request of the border services officer. The certificate must be an original document unique to the specific importation and not a photocopy or facsimile. The certificate must bear the official diplomatic mission or consular post seal and be approved by the head or other accredited foreign representative of the diplomatic mission, consular post or international organization with signing authority. A list of authorized signatories is available on the GAC website, at the link found in the References section of this memorandum.

Accompanied personal baggage and non-accompanied goods for personal use (declared goods to follow)

Note: Nothing in section below should be construed as exempting accredited foreign representatives from pre-board screening at airport security checkpoints across Canada, including the screening of their personal baggage. To learn more about security screening, read [Security Screening - CATSA \(catsa-acsta.gc.ca\)](#).

52. Accredited foreign representatives listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) and their family are entitled to the indicated duties and taxes relief privileges under tariff item No. 9808.00.00 for the goods contained in their accompanied personal baggage. Usually, a verbal declaration to the border services officer is sufficient to report and account for such goods when there are no non-accompanied goods for personal use declared goods to follow (e.g., household goods or personal effects).

53. When there are also non-accompanied goods for personal use (goods to follow) in addition to the accompanied personal baggage, accredited foreign representatives of the categories listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) must declare to the border services officer at the time of their first installation, the importation of those goods that do not form part of their accompanied personal baggage (goods to follow), in addition to the ones that form part of their accompanied personal baggage, as per the procedures below. In those cases, Form BSF715, Casual Goods Accounting Document will be issued.

54. The accredited foreign representative should prepare a detailed list in duplicate of all goods being imported and to be imported (i.e., goods to follow), showing the make, model, serial numbers (where applicable), and approximate value of each item in Canadian currencies. For general household items, a group listing and overall value is sufficient (e.g., kitchen utensils – \$100). The list should be divided into two parts, showing which items are accompanying the owner at the time of their first installation and which items are to arrive at a later date as goods to follow. When there are goods to follow, the list must be detailed enough to avoid any confusion when the shipment arrives, particularly if there are goods of significant value.

55. This list should be presented to a border services officer when the accredited foreign representative first presents themselves to the CBSA for entry into Canada, even if no goods are being imported at that time. Instead of a list, Form [BSF186A, Personal Effects Accounting Document \(list of imported goods\)](#) may be used. The border services officer will stamp both copies of the list or the Form BSF186A (list of imported goods), and return one copy to the accredited foreign representative. Only goods that were declared Accompanied personal baggage and goods listed to be imported (goods to follow) at the time of the first installation are eligible for accounting under tariff item No. 9808.00.00.

56. In accordance with the *Foreign Missions and International Organizations Act*, the personal baggage of diplomatic agents and career consular officers (and not honorary consular officers) are upon entry exempt from inspection, unless there are serious grounds for presuming that it contains items not intended for official use, or articles for personal use, or articles that are prohibited by Canadian law. These exemptions also apply to certain accredited foreign representatives with international organizations. In this case, CBSA's inspection shall be done only in the presence of the accredited foreign representative, or of an authorized representative.

57. When a foreign representative or an accompanying family member is immune from the search and seizure of personal baggage, a border services officer can still seek to inspect their personal baggage if there are serious grounds for presuming that it contains articles that are prohibited, restricted or controlled. The border services officer cannot and will not open or examine any official papers or documents found in the personal baggage. The foreign representative or family member must also be present when the border services officer conducts any inspection. An example of grounds for conducting an inspection would be where detector dogs indicate the presence of drugs, prohibited food, plant or animal products.

58. Honorary consular officers are not exempt from the search, detention and seizure of personal baggage. Such persons may, however, be charged with the responsibility of transporting consular archives. These archives, when clearly identified as such and distinctly separated from the other private goods of the honorary consular officer, should be treated as immune from search and seizure.

59. Goods that do not form part of accompanied personal baggage (declared as goods to follow) will be released to the

accredited foreign representative, or their agent, on presentation of the stamped original list or Form BSF186A, Personal Effects Accounting Document (list of imported goods) to the border services officer. The border services officer will stamp, initial and date the items being released on the importer's copy of the list or the Form BSF186A, Personal Effects Accounting Document (list of goods imported goods).

60. Where the accredited foreign representative has a stamped list or Form BSF186A, Personal Effects Accounting Document (list of imported goods), an agent can be authorized to obtain the release of the goods and the goods to follow on their behalf. In addition to the original declaration document, the agent must present a written authorization signed by the accredited foreign representative allowing to obtain the release of the goods for the specific importation. Generic authorizations are not accepted.

61. Where the accredited foreign representative omitted to present a list or Form BSF186A, Personal Effects Accounting Document (list of imported goods) when they first present themselves to the CBSA for entry into Canada, they still may assign an agent to obtain the release of their non-accompanied goods for personal use. In such cases, either a newly prepared or a duplicate of the original list or Form BSF186A, Personal Effects Accounting Document (list of imported goods) is acceptable, as long as the border services officer is satisfied that the importer does qualify for tariff item No. 9808.00.00, or tariff item No. 9803.00.00. The agent must present a written authorization signed by the accredited foreign representative allowing to obtain the release of the goods for the specific importation. Generic authorizations are not accepted. An agent can also be allowed to obtain the release of the goods to follow.

62. Where non-accompanied goods for personal use arrive in Canada before the accredited foreign representative, an agent can be assigned to obtain the release of the goods. A duplicate list or Form BSF186A Personal Effects Accounting Document (list of imported goods) of the goods being declared for importation is required at that time. The agent must present a written authorization signed by the accredited foreign representative and allowing to obtain the release of the goods for the specific importation. Generic authorizations are not accepted. An agent can also be allowed to obtain the release of the goods to follow.

63. In accordance with the *Vienna Convention on Diplomatic Relations*, only diplomatic agents and their family members are generally immune from search, detention and seizure of non-accompanied goods for personal use that have been declared goods to follow.

Goods imported for personal use (other than accompanied personal baggage or declared goods to follow)

64. Only certain accredited foreign representatives listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) may import goods for personal use after their first installation into Canada using tariff item No. 9808.00.00 by virtue of the [Foreign Missions and International Organizations Act](#) or the [Privileges and Immunities \(North Atlantic Treaty Organisation\) Act](#). They may at any time while still assigned to the diplomatic mission, consular post or international organization be entitled to the duties and taxes relief privileges of that tariff item when importing goods.

65. However, accredited foreign representatives entitled to the duties and taxes relief privileges of tariff item No. 9808.00.00 only at the time of their first installation may be entitled to the duties and taxes relief privileges of tariff item No. 9803.00.00 for all subsequent importations of goods for personal use. In addition, goods for personal use (e.g., household and personal effects) imported by members of the administrative and technical staff of all permanent missions representing a Member State to the International Civil Aviation Organization (ICAO) cannot be imported using the benefits of tariff item No. 9808.00.00. For more information on the types of goods which may be imported under tariff item No. 9803.00.00, and any conditions which must be met, consult [Memorandum D2-1-1: Temporary Importation of Baggage and Conveyances by Non-residents](#).

66. In the case of imported goods for personal use that have not been declared in a list or in Form BSF186A Personal Effects Accounting Document (list of imported goods) at the time of the accredited foreign representative's first installation, goods will be accounted for either on a Commercial Accounting Declaration, a Form [E14, CBSA Postal Import Form](#), or the courier's accounting document, depending on the circumstances described below.

67. When the goods are accounted on a Commercial Accounting Declaration, goods must be accompanied by a declaration and approval certificate in the form set out in [Appendix B: Declaration and approval certificate for the importation of goods other than motor vehicles—Diplomatic missions and consular posts B](#) as per section 5 of the *Customs Diplomatic Privileges Regulations*.

68. The Commercial Accounting Declaration must be supported by a declaration and approval certificate in the form set out in [Appendix B: Declaration and approval certificate for the importation of goods other than motor vehicles—Diplomatic missions and consular posts B](#) as per section 5 of the *Customs Diplomatic Privileges Regulations*. When the Commercial Accounting Declaration is submitted, the certificate must be available for review at the request of the inspecting border services officer. The certificate must be an original document unique to the specific importation and not a photocopy or facsimile. The certificate must bear the official diplomatic mission or consular post seal and be approved by the head of the diplomatic mission or consular post or other authorized accredited foreign representative. A list of authorized signatories is available on the GAC website, at the link found in the References section of this memorandum.

69. Senior officials of international organizations listed in [Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00](#) are not required to present a certificate. It is generally expected that importations of alcohol for personal use must be in amounts that are reasonable for personal consumption. Former residents of Canada returning from diplomatic postings abroad are not entitled to the privileges of the [Foreign Missions and](#)

[International Organizations Act](#) and tariff item No. 9808.00.00. In most cases, the provisions of tariff item No. 9805.00.00 are applicable.

70. Goods imported by international mail are received by Canada Post and directed to the CBSA for primary screening and the assessment of duties and taxes. The sender or exporter must clearly indicate on the parcel the name of the diplomatic mission, consular post or international organization as well as the name and title of the accredited foreign representative entitled to the duties and taxes relief privileges to help the border services officers determine if the goods are subject to duties and taxes.

71. A Form E14, CBSA Postal Import Form, will be attached to the outside of the parcel indicating the duties and taxes payable on the goods. In cases where duties and taxes have been assessed in error, and/or the accredited foreign representative does not agree with the assessment, the CBSA offers two options:

- (a) After paying the duties and taxes owing, the accredited foreign representative may request a refund by completing [Form B2G – CBSA Informal Adjustment Request](#) located on the reverse side of the Form E14 CBSA Postal Import Form, attaching a copy of their identity card and submitting the claim to a CBSA Casual Refund Centre for processing (addresses identified on the Form B2G – CBSA Informal Adjustment Request); or
- (b) The accredited foreign representative can refuse the delivery by checking the Return to CBSA box on Form E14 CBSA Postal Import Form labelled Appeal (Return to the CBSA), and providing a telephone number. A CBSA official will then contact the accredited foreign representative to discuss the reason for the appeal and once the eligibility for tariff item No. 9808.00.00 is determined, will make arrangements for the delivery

For more information, refer to [Memorandum D5-1-1 - International mail processing](#), at the link found in the References section at this memorandum.

72. When goods are imported by courier, the courier company must be provided with the name of the diplomatic mission, consular post or international organization as well as the name and title of the accredited foreign representative entitled to the duties and taxes relief privileges under tariff item No. 9808.00.00. If goods are imported commercially under the diplomatic mission, consular post, or international organization's business number and import-export program (RM) account number, the courier company must obtain the delegated authority in the CARM Client Portal. In cases where duties and taxes have been assessed in error and/or if they do not agree with the assessment, the accredited foreign representative should discuss this with the courier company. Due to the requirements outlined in the *Foreign Missions and International Organizations Act*, diplomatic bags and mail are not eligible for importation in the Courier Low Value Shipment (CLVS) Program and must be processed in the regular commercial stream. For more information, refer to [Memorandum D17-4-0 - Courier Low Value Shipment Program](#), at the link found in the References section at this memorandum.

73. Mail and parcels addressed to diplomatic missions, consular posts, international organizations and accredited foreign representatives and their family members that are not imported in diplomatic bags are deemed to be normal mail, even if identified as diplomatic mail or diplomatic cargo. Therefore, such goods are not entitled to the immunities from opening, search, detention or seizure afforded to diplomatic bags by the *Vienna Convention on Diplomatic Relations*.

Refund of duties

74. In cases where the importer has been required to pay duties and taxes on goods which were entitled to relief, the importer or their agent must submit an adjustment to the Commercial Accounting Declaration or complete a [Form B2G, CBSA Informal Adjustment Request](#). The form used depends on the original accounting document. The Commercial Accounting Declaration is completed to adjust an accounting entry while the Form B2G is completed to adjust an entry documented on a Form BSF715, Casual Goods Accounting Document.

Motor vehicles

Importation of personal motor vehicles

75. Accredited foreign representatives of diplomatic missions, consular posts and international organizations may import, with the Office of Protocol's written permission, their personal motor vehicle whether or not the motor vehicle meets Transport Canada's safety standards. Motor vehicles that do not meet Transport Canada's standards must be exported at the end of the importer's posting or destroyed under CBSA supervision. Those motor vehicles that meet Transport Canada's standards may not be sold or otherwise disposed of in Canada by the importer for a minimum of two years from the date of importation.

76. However, some foreign governments place restrictions on the importation and resale of motor vehicles duties and taxes free by personnel working in Canadian missions abroad. GAC has adopted a policy of reciprocity, the intent of which is to achieve comparable treatment regarding privileges and benefits for Canadian missions abroad and foreign missions in Canada. This means that for importers from certain countries, even though their motor vehicle meets Transport Canada's standards, GAC has established a mandatory retention period of three years after which they cannot sell the motor vehicle in the Canadian market unless the importer receives written authorization from GAC's Office of Protocol. To obtain a copy of the list of affected countries, please contact the Office of Protocol (xdc-pi@international.gc.ca).

77. As per section 6 of the [Customs Diplomatic Privileges Regulations](#), an original declaration and approval certificate signed by

the importer and the head or authorized person of the diplomatic mission, consular post or international organization must be presented at the time of importation. The declaration and approval certificate must be in the form set out in [Appendix C: Declaration and approval certificate for the importation of motor vehicles - Diplomatic missions, consular posts and international organizations](#) and bear the official diplomatic mission/consular post seal, or be on the international organization's letterhead. A list of authorized signatories is available on the GAC website at the link found in the References section of this memorandum.

78. Where the vehicle does not meet Transport Canada standards, the importer does not require written authorization from GAC's Office of Protocol to temporarily import the motor vehicle.

79. The motor vehicle must have been declared on the stamped importer's list or on BSF186A Personal Effects Accounting Document (list of imported goods) and will be accounted for under BSF715 form, Casual Goods Accounting Document.

80. The motor vehicles are not required to be registered in Transport Canada's Registrar of Imported Vehicles (RIV) program but must be documented on a Transport Canada [Vehicle Import Form - Form 1](#). This form must be completed online at the link provided in the References section of this memorandum and printed in three copies to present to the provincial motor vehicle licensing bureau to obtain a Canadian licence plate.

81. In the portion of the Vehicle Import Form - Form 1, labelled Notice to Provincial/Territorial Licence Authority K-22, the border services officer will indicate one of the following disposal restrictions depending on whether the motor vehicle meets Transport Canada's standards:

- (a) that the motor vehicle may not be sold or disposed of in Canada at any time without authorization from the CBSA; or
- (b) that the motor vehicle may not be sold or disposed of in Canada on or before a date specified by the border services officer. That date will be at least two years from the date of entry into Canada

82. Option (a) applies when the motor vehicle does not meet Transport Canada's standards. Option (b) applies where the vehicle meets Transport Canada's standards.

83. For more information, refer to [Memorandum D19-12-1: Importation of Vehicles](#).

84. An export declaration does not have to be submitted at the time a vehicle is exported at the end of the importer's posting, except when the vehicle has been purchased in Canada through a dealership, in accordance with the [Reporting of Exported Goods Regulations](#). For more information, refer to [Memorandum D20-1-1: Exporter reporting](#), at the link found in the References section at this memorandum.

Note: Nothing in section above - Importation of personal motor vehicles - should be construed as exempting accredited foreign representatives from provincial vehicle licensing requirements.

Sale of a motor vehicle imported by an accredited foreign representative

85. Accredited foreign representatives wishing to sell their previously imported Transport Canada compliant motor vehicle prior to the end of the mandatory retention period (whether two or three years, depending on the country), are required to pay applicable duties and taxes on the value of the vehicle. The motor vehicle will also have to enter into, and qualify under, Transport Canada's [Registrar of Imported Vehicles](#) (RIV) program.

86. To pay duties and taxes, the accredited foreign representative or their agent must present the Vehicle Import Form – Form 1 completed at the time of importation to the nearest [CBSA office](#). If the vehicle is admissible for permanent importation, the CBSA office will collect applicable duties and taxes and issue a replacement Vehicle Import Form – Form 1 removing the disposal restrictions and registering the vehicle into the RIV program.

87. Selling a used and previously imported vehicle is handled through the provincial motor vehicle licensing bureau. After the vehicle has entered the RIV program and, if necessary, been modified to meet Canadian road safety standards, the importer may then present the replacement Vehicle Import Form – Form 1 to the licensing bureau and transfer ownership. At that time the licensing bureau will issue new licence plates and collect the applicable GST/HST.

88. Accredited foreign representatives wishing to sell their Transport Canada compliant motor vehicle after the mandatory retention period are not required to pay duties and taxes. However, the motor vehicle must still be entered into, and qualify under, Transport Canada's RIV program and, if necessary, modified to meet Canadian road safety standards before being sold. As in the case of vehicles sold prior to the end of the mandatory two-year retention period, the accredited foreign representative or their agent must present the Vehicle Import Form – Form 1 completed at the time of importation to the nearest CBSA office.

89. Accredited foreign representatives seeking to sell their Transport Canada non-compliant motor vehicle after the end of the two-year retention period, must ensure that the motor vehicle is considered admissible for permanent importation into Canada under Transport Canada standards. Vehicles manufactured for any market other than the North American market are not admissible for permanent importation into Canada. As well, some models manufactured for the North American market are not admissible. In some instances, it is not possible to modify a vehicle to meet Transport Canada standards. To determine admissibility and/or what modifications a vehicle may require please consult the RIV program. Accredited foreign representatives are not required to pay any duties and taxes on the vehicle. However, if the motor vehicle is admissible for permanent importation, it must be entered into Transport Canada's RIV program and, where necessary, modified to meet Canadian road safety standards before it can be sold and the title changed. As in the previous cases, the accredited foreign representative or their agent must present the Vehicle Import Form – Form 1 completed at the time of importation to the nearest CBSA office.

Notes:

- (a) If before the expiration of the mandatory retention period, the accredited foreign representative dies or leaves Canada permanently, on the written recommendation of GAC’s Office of Protocol, the CBSA may waive the requirement to pay the applicable duties and taxes on the vehicle
- (b) In the case of the NATO Climate Change and Security Centre of Excellence, private motor vehicles temporarily imported may be re-exported freely at all times during a person’s assignment (no mandatory retention period)

Motor vehicles purchased in Canada through a dealership

90. Only the person who paid the duties and taxes on an imported motor vehicle can claim a refund of the duties and taxes. In this case, as the importer of record, only the dealership which has sold the motor vehicle to an accredited foreign representative who is entitled to duties and taxes free privileges can apply for a refund.
91. Diplomatic agents, career consular officers and consular staff are not subject to the domestic excise taxes, which includes the GST/HST, the tax on fuel-inefficient vehicles (Green Levy) and on automobile air conditioners.
92. Where the purchaser believes the dealership has incorrectly passed on the costs of the duties and taxes to them they should discuss this with the dealership.
93. Vehicles purchased in Canada and permanently exported must be reported on an export declaration. For more information, refer to [Memorandum D20-1-1: Exporter reporting](#), at the link found in the References section at this memorandum.

Additional information

94. To obtain more information regarding the status of an office or individual seeking to exercise customs privileges, please consult the appropriate officer with the [Privileges and Immunities Unit of the Office of Protocol, Global Affairs Canada](#).

Appendix A: Categories of persons who are entitled to the privileges of importing goods duties and taxes free under tariff item No. 9808.00.00

This table outlines who is eligible for privileges under tariff item No. 9808.00.00, what they are eligible for, and the type of acceptance and identity card required of them.

Who is eligible and which privileges apply

Categories of eligible persons	Privileges (see legend below table)	Type of acceptance and identity card
Diplomatic agents and their families	1	D
Officials of the Delegation of the European Union (Ottawa) and of the Office of the European Union (Montréal), and their families	1	D
Members of the administrative and technical staff of the Embassy of the United States of America, and their families	1	D
Representatives of a Member State to the International Civil Aviation Organization (ICAO), including permanent representatives, alternate representatives, advisers and technical experts, and their families	1	D
Officials of the following organizations who enjoy status equivalent to diplomatic agents and their families: <ul style="list-style-type: none">COL – Commonwealth of LearningCOSPAS-SARSAT – International Satellite System for Search and RescueEGMONT Secretariat – Secretariat of the Egmont Group of Financial Intelligence UnitsICAO – International Civil Aviation OrganizationIICA – Inter-American Institute for Cooperation on AgricultureINWEH – United Nations University/International Network on Water, Environment and HealthNACEC – North American Commission for Environmental CooperationNAFO – Northwest Atlantic Fisheries OrganizationUIS – UNESCO Institute for StatisticsUNEP – United Nations Environment Programme (Multilateral Fund for the Implementation of the Montréal Protocol Secretariat)SCBD – Secretariat of the Convention on Biological Diversity	1	D
Career consular officers and their families	1	C
Officials of the Hong Kong Economic and Trade Office in Toronto and their families	1	C

Members of the administrative and technical staff of diplomatic missions, and their families	2	J
Consular employees and their families	2	J
Members of the administrative staff employed in a permanent mission to the International Civil Aviation Organization (ICAO) and their families	2	J
Officials of the following organizations and their families: <ul style="list-style-type: none">• BISIH – Bank for International Settlements Innovation Hub• COL – Commonwealth of Learning• COSPAS-SARSAT – International Satellite System for Search and Rescue• EGMONT Secretariat – Secretariat of the Egmont Group of Financial Intelligence Units• IAEA – International Atomic Energy Agency• ICAO – International Civil Aviation Organization• IICA – Inter-American Institute for Cooperation on Agriculture• INWEH – United Nations University/International Network on Water, Environment and Health• NACEC^{EA} – North American Commission for Environmental Cooperation (note: exemption at first installation excludes alcoholic beverages for this organization)• NAFO – Northwest Atlantic Fisheries Organization• NPAFC – North Pacific Anadromous Fish Commission• OIF/IEPF – Organisation internationale de la Francophonie/Institut de la Francophonie pour le développement durable• OIF/REPAM – Organisation internationale de la Francophonie/Représentation extérieure de la Francophonie en Amérique• PICES^{EA} – North Pacific Marine Science Organization (note: exemption at first installation excludes alcoholic beverages for this organization)• PSC – Pacific Salmon Commission• UIS – UNESCO Institute for Statistics• UN-HABITAT – United Nations Human Settlements Programme• UNEP – United Nations Environment Programme (Multilateral Fund for the Implementation of the Montréal Protocol Secretariat)• SCBD – Secretariat of the Convention on Biological Diversity• UNHCR – Office of the United Nations High Commissioner for Refugees, including its Private Sector Partnerships Branch• WFP – World Food Programme	3	J
CCASCOE - NATO Climate Change and Security Centre of Excellence	4	J
Members of the service staff of all diplomatic missions and consular posts, and their families	5	J
Members of the service staff of a permanent mission to the International Civil Aviation Organization (ICAO) and their families	5	J
Domestic workers in diplomatic or consular households	5	J

Table legend

1. Exempt from duties and taxes on goods, including alcoholic beverages and tobacco products, imported for official or personal use (tariff item No. 9808.00.00) at the time of first installation and all subsequent importations.
2. At the time of first installation only, exempt from duties and taxes on goods imported for official or personal use, including alcoholic beverages and tobacco products, under tariff item No. 9808.00.00. Subsequent to first installation, goods imported for personal use may be eligible under tariff item No. 9803.00.00 (duties and taxes free). Any concerns regarding the eligibility of such persons to import any item duties and taxes free, or the quantity of certain items being imported, should be directed to the GAC Office of Protocol at xdc-pi@international.gc.ca.
3. At the time of first installation only, exempt from customs duties and taxes on articles imported for official or personal use, including alcoholic beverages and tobacco products, under tariff item No. 9808.00.00. Subsequent to first installation, goods imported for personal use, including alcohol and tobacco may be eligible under tariff item 9803.00.00 (duties and taxes free).
- Please note however that there are certain variations from organization to organization; when the exemption at first installation excludes alcoholic beverages, these organizations are marked with an ^{EA}. However, alcoholic beverages and tobacco products imported for personal use may be eligible under tariff item No. 9803.00.00 (duties and taxes free). Any concerns regarding the eligibility of such persons to import any item duties and taxes free, or the quantity of certain items being imported, should be directed to the [Privileges and Immunities Unit of the Office of Protocol](#).
4. Exempt from duties and taxes on the temporary importation of private motor vehicles (tariff item No. 9808.00.00) at all times, i.e., throughout the assignment period. Additionally exempt from duties and taxes on other articles imported for official or personal use, including alcoholic beverages and tobacco products, under tariff item No. 9808.00.00, but at the time of first installation only. Subsequent to first installation, other goods for personal use may be eligible under tariff item No. 9803.00.00 (duties and taxes free).
5. Not entitled to any duties and taxes relief privileges under No. 9808.00.00. However, the goods for personal use may be eligible under tariff item No. 9803.00.00 duties and taxes free.

Appendix B: Declaration and approval certificate for the importation of goods other than motor vehicles - Diplomatic missions and consular posts

Note: For goods (other than motor vehicles) imported by accredited foreign representatives posted to accredited international organizations in Canada this certificate is not required.

I certify that the imported goods described in this certificate or invoice no. [insert invoice number] are for my personal, family and/or official use. I am aware that the goods may not be sold or otherwise disposed of in Canada within a period of one year from the date of importation, except on payment of duties and taxes as applicable on the appraised value of the goods at the time of sale. If for any reason it becomes necessary to sell or dispose of these goods within one year of the date of importation, I undertake to notify the closest CBSA office and pay the duties and taxes owing.

[Insert or attach a description of the goods including serial numbers and model numbers where applicable, and the statement: Goods for official use at the Embassy of (insert name of country).]

Name of accredited foreign representative:

Title:

Diplomatic mission/consular post:

Signature:

Date:

I approve this importation

Name of head, diplomatic mission/consular post

or name and title of person authorized to sign:

Signature:

Date:

Appendix C: Declaration and approval certificate for the importation of motor vehicles - Diplomatic missions, consular posts and international organizations

I certify that the imported motor vehicle described in this certificate or sales invoice no. [insert invoice number] is being imported for my personal, family and/or official use and not for sale. I am aware that the motor vehicle may not be sold or otherwise disposed of in Canada within a period of two years from the date of importation, except where the duties and taxes waived at the time of importation are paid based on the appraised value of the motor vehicle at the time of sale. If for any reason it becomes necessary to sell or dispose of this vehicle within two years of the date of importation, I will advise the closest CBSA office and pay the duties and taxes owing.

[Where a sales invoice is not attached insert description of motor vehicle including make, model, Vehicle Identification Number (VIN) and colour.]

Name of accredited foreign representative:

Title:

Diplomatic mission/consular post/international organization:

Signature:

Date:

I approve this importation

Name of head, diplomatic mission/consular post,

Senior official of international organization,

or name and title of person authorized to sign:

Signature:

Date:

References

Consult these resources for further information.

Applicable legislation

- [Canadian Food Inspection Agency](#)

- [Circular Note NO. XDC-0144 of January 28, 2011](#)
- [Convention on the Privileges and Immunities of the United Nations](#)
- [Customs Act](#)
- [Customs Diplomatic Privileges Regulations](#), section 9
- [Customs Tariff](#), tariff items No. 9803.00.00, 9805.00.00 and 9808.00.00
- [Diplomatic Motor Vehicle Diversion Remission Order](#) and various related Orders in Council (OIC)
- [Excise Act, 2001](#)
- [Excise Tax Act](#), section 1 of Schedule VII
- [Financial Administration Act](#), section 23
- [Foreign Missions and International Organizations Act](#)
- [Guidelines for establishing cultural sections of Diplomatic Missions and Consular Posts](#)
- [Hiring a Domestic Worker & Related Accreditation Program](#)
- [International Labour Organization](#)
- [NATO Climate Change and Security Centre of Excellence Rights, Privileges and Immunities Order](#)
- [Privileges and Immunities \(North Atlantic Treaty Organisation\) Act](#)
- [Reporting of Exported Goods Regulations](#)
- [United States Diplomatic and Consular Staff Remission Order](#)
- [Vienna Convention on Consular Relations](#)
- [Vienna Convention on Diplomatic Relations](#)

Superseded memoranda D

D21-1-1 dated June 14, 2024

Issuing office

Trade Policy Division
Trade Programs and Anti-dumping Directorate
Commercial and Trade Branch

Contact us

[Contact border information services](#)

Related links

- [CARM: The new way to assess and pay duties and taxes on imported commercial goods](#)
- [CARM Client Portal: Onboarding documentation](#)
- [GAC website](#)
- [Register for or modify an import-export program account](#)
- [Memorandum D1-6-1 Authority to Act as an Agent](#)
- [Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents](#)
- [Memorandum D2-3-2, Former Residents of Canada – Tariff Item No. 9805.00.00](#)
- [Memorandum D5-1-1 - International mail processing](#)
- [Memorandum D17-1-10 Coding of Customs Accounting Documents](#)
- [Memorandum D17-4-0 - Courier Low Value Shipment Program](#)
- [D Memoranda, D19 - Acts and Regulations of Other Government Departments](#)
- [Memorandum D19-12-1 - Importation of vehicles](#)
- [Memorandum D20-1-1: Exporter reporting](#)
- [Memorandum D21-2-1 - Revenue Exemptions and Privileges Granted to the United Nations](#)
- [Form B2G – CBSA Informal Adjustment Request](#)