



# Memorandum D8-1-1: Administration of *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*

Ottawa, October 21, 2024

This memorandum outlines the conditions under which goods may qualify for duty-free entry under tariff item No. 9993.00.00 of the Schedule to the [Customs Tariff](#). It also identifies those circumstances where temporarily imported goods are entitled to full or partial relief of the goods and services tax/harmonized sales tax (GST/HST).

## Plain language summary

**Target audience:** Importers of commercial goods

**Key content:** How to complete Form BSF865 for the temporary importation of commercial goods under Tariff Item No. 9993.00.00.

**Keywords:** CARM, BSF865, accounting, commercial goods, TCP, payment, program, CAD, EDI

## On this page

- [Updates made to this D-memo](#)
- [Guidelines and general information](#)
- [Conditions](#)
  - [Prohibited/restricted/controlled](#)
  - [Other government department requirements](#)
  - [Goods for sale or spare parts for repair services](#)
  - [Leased goods](#)
  - [Further manufacturing or processing](#)
  - [Use and quantity](#)
  - [Consumable goods](#)
  - [Time limits](#)
  - [Security](#)
  - [Vessels](#)
- [Goods and services Tax/Harmonized Sales Tax \(GST/HST\)](#)
- [Required documentation](#)
  - [Certificate of Origin](#)
  - [CBSA documentation](#)
- [Exceptions](#)
- [Security requirements](#)
  - [Cash or certified cheques](#)

- [Bonds](#)
- [Exception - Goods that were classified under former heading 98.19 \(display goods\)](#)
- [Low risk](#)
- [Goods for emergency use](#)
- [Cold Weather Testing Program](#)
- [Horses](#)
- [Time periods/extensions](#)
  - [Period of importation - duty-free](#)
  - [Period of importation - GST/HST relief](#)
- [Goods remaining in Canada](#)
- [Export procedures](#)
- [Corrections and re-determinations](#)
- [Failure to comply](#)
- [Interest and penalties](#)
- [Appendix A: Additional requirements for non-resident and resident vessels in Canada for storage or repair](#)
- [Appendix B: Goods and Services Tax \(GST/HST\) Relief](#)
- [Appendix C: Temporary importation of goods in response to an emergency](#)
- [Appendix D: Information required regarding applications made by letter for the cold weather testing program](#)
- [References](#)
- [Contact Us](#)

## Updates made to this D-memo

- The revisions made in this memorandum do not affect or change any of the existing policies, but reflect the replacement of Form E29B, *Temporary Admission Permit* with Form BSF865, *Temporary Admission Permit*, to be used when temporarily importing commercial goods.

## Guidelines and general information

1. All goods entering Canada, even those imported temporarily, are subject to duties and taxes (including the goods and services tax/harmonized sales tax (GST/HST)) on their full value, unless there is specific legislation in place that will entirely or partially relieve the importer of this obligation. As of January 1, 1998, with the introduction of the simplified [Customs Tariff](#), the customs duty portion of various regulations, remission orders and tariff items was incorporated into tariff item No. 9993.00.00 and the [Temporary Importation \(Tariff item No. 9993.00.00\) Regulations](#) were issued.

2. The amendments to the [Customs Tariff](#) resulted in the deletion of some tariff headings and subheadings that had provided full or partial relief from the GST/HST (taxes paid or payable under Division III of Part IX of the [Excise Tax Act](#)). The Department of Finance has indicated that, in accordance with section 140 of the *Customs Tariff*, the GST/HST relief provided under section 1 of Schedule VII to the *Excise Tax Act* for goods classified under headings 98.12 and 98.19, and subheadings 9823.60, 9823.70 and 9823.80, will continue for those goods as if those headings and subheadings still existed. These provisions are:

- (a) **Former heading 98.12** – Publications of the United Nations or the North Atlantic Treaty Organization or any of their specialized agencies; books received from free lending libraries abroad, subject to return under Customs supervision within sixty days.
- (b) **Former heading 98.19** – Goods imported for a period not exceeding six months for the purpose of display at a convention or a public exhibition at which the goods of various manufacturers or producers are displayed.
- (c) **Former heading 98.23** – Specified goods imported on a temporary basis from Mexico, United States or Chile:

9823.10 – Professional equipment necessary for carrying out the business activity, trade or profession of a business person who qualifies for temporary entry pursuant to [Chapter 16 of the Canada-United States-Mexico Agreement](#) or Chapter K of the Canada-Chile Free Trade Agreement

9823.20 – Equipment for the press

9823.30 – Equipment for sound or television broadcasting

9823.40 – Cinematographic equipment

9823.50 – Goods for sports purposes

9823.60 – Goods intended for display or demonstration

9823.70 – Commercial samples

9823.80 – Advertising films

9823.90 – Conveyances or containers based in the United States, Mexico or Chile engaged in the international traffic of goods.

3. In addition, the pieces of legislation listed below, while amended to remove any references to customs duty relief, continue to provide tax relief, including relief of the GST/HST:

- (a) [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#),
- (b) [Commercial Samples Remission Order](#),
- (c) [Foreign Organizations Remission Order, 1983](#) (in part),
- (d) [Goods for Emergency Use Remission Order](#),
- (e) [Goods Imported for Certification Remission Order](#),
- (f) [Merchandise for Photographic Layouts Remission Order](#),
- (g) [Scientific or Exploratory Expeditions Remission Order](#), and
- (h) [Side Shows and Concessions Remission Order](#).

4. Questions regarding the GST/HST treatment of temporarily imported goods should be submitted to the address provided in the reference section of this memorandum.

5. For the purposes of this memorandum, references to “importer” are meant to include, where appropriate, an agent representing the importer. The term “agent” is to be administered according to the guidelines laid out in [Memorandum D1-6-1, Authority to Act as an Agent](#).

## Conditions

6. Generally, all goods being imported temporarily, as long as they are not being imported for sale, for lease, or for further manufacturing or processing, will qualify for customs duty-free entry under tariff item No. 9993.00.00.

7. To be classified under tariff item No. 9993.00.00, the temporarily imported goods must first be classified under the appropriate tariff item in Chapters 1 to 97 of the Schedule to the [Customs Tariff](#). Legal Note 3 to Chapter 99 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.

8. If the goods are customs duty-free when classified in Chapters 1 to 97 and they are not entitled to relief of the GST/HST, the importer should classify the goods under their applicable tariff item in Chapters 1 to 97, rather than tariff item No. 9993.00.00, (i.e., permanently import the goods) as 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.

## Prohibited/Restricted/Controlled

9. Even though the goods will only be imported temporarily, the inspecting Canada Border Services Agency (CBSA) Officer must take into consideration whether the goods are prohibited, restricted, or controlled.

## Other Government Department Requirements

10. Some goods, even though they are only being imported temporarily, are subject to other government department (OGD) requirements and cannot be released by the CBSA 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 [Schedule VII Declaration of Importation of a Vehicle For Exhibition, Demonstration, Evaluation, Testing or Special Purposes](#) declarations for vehicles imported for exhibition, demonstration, evaluation or testing.

11. For information on other federal government requirements, see the Memoranda [D19 series](#).

## Goods for Sale or Spare Parts for Repair Services

12. Goods imported for sale or as spare parts for repair services are not eligible under tariff item No. 9993.00.00, even when there is a reasonable expectation that some of the goods will not be sold and the unsold units will be exported or the parts will not be used and the unused parts will be exported. Examples of goods imported for sale are posters, T-shirts and CDs imported by a touring company for sale during their performances, or goods imported for sale at trade

shows or conventions. An example of spare parts for repair services is computer parts imported by a service technician who is unsure of the cause of the problem.

13. An exception is made for spare parts imported for the purpose of racing. These parts qualify for full relief of the GST/HST under the provisions of Item 38 of the Schedule to the [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#) when they are imported by a non-resident.

14. At the time of importation, the importer has two options:

(a) the goods may be fully accounted for at the time of release on a Commercial Accounting Declaration (CAD); or

(b) the bonded warehouse procedure may be used for the facility where the goods will be sold or repaired.

15. The importer cannot document the goods on a BSF865, Temporary Admission Permit, or an A.T.A Carnet or a C.P.D. Canada/Chinese Taipei Carnet (hereafter referred to as Carnets) at the time of importation and then, at the time the unsold balance of the goods or the unused spare parts are exported, account for the portion of the goods that remain in Canada on a CAD.

16. The importer may be entitled to a refund of any customs duties paid on the goods imported for sale or to be used as spare parts if they are not sold, used or damaged in Canada, and they are exported from Canada. Additional information on the drawback process is contained in [Memorandum D7-4-2, Duty Drawback Program](#).

17. There is no provision in the [Excise Tax Act](#) that allows for a rebate of the GST/HST paid on the unsold goods or the spare parts exported from Canada. Where the importer is a GST/HST registrant, an input tax credit would generally be claimed for the GST/HST paid on importation. Information on input tax credits and registering for the GST/HST is available from the contact identified in the reference section of this memorandum.

## **Leased Goods**

18. Where the importer is the lessee, i.e., the goods are leased by the importer and imported for the importer's own use, the goods may qualify under tariff item No. 9993.00.00. Where the importer of the goods is or will be the lessor, i.e., where the goods will be leased or sub-leased by the importer to another party after the goods are imported, the goods do not qualify under tariff item No. 9993.00.00.

## **Further Manufacturing or Processing**

19. For the purposes of tariff item No. 9993.00.00, the term "further manufacturing or processing" does not include "repair" but it does include "alteration". A "repair" is defined as a corrective maintenance activity that restores a good to its "as-finished" condition and goods temporarily imported to be repaired are eligible for customs duty relief under tariff item No. 9993.00.00. However, where the goods will be subjected to a process that goes beyond repair, i.e., the goods will be further manufactured or processed, the goods do not qualify under tariff item No. 9993.00.00.

20. Importers who want to temporarily import goods for further manufacturing or further processing should consider the CBSA's Duties Relief or Drawback Programs.

## Use and Quantity

21. 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.

22. At the time of importation, an officer will review the intended use of the goods, as specified by the importer, and decide whether or not the number of goods being imported is reasonable. If, in the opinion of the officer, the quantity of goods is such that the importer may not intend to export the goods, they do not qualify under tariff item No. 9993.00.00. The goods must then be imported under a tariff item in Chapters 1 to 97 and the applicable duties and taxes paid. For example:

(a) A sales representative declares that 30 pairs of shoes are being imported temporarily to solicit orders from various retailers in the province of Saskatchewan. If, in the opinion of the inspecting officer, the 30 pairs of shoes are sufficiently different in kind, quality or colour to preclude their being imported for sale, the amount may be deemed to be reasonable and the shoes will qualify under tariff item No. 9993.00.00.

(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. The amount of equipment appears unreasonable and the goods do not qualify for importation under tariff item No. 9993.00.00.

## Consumable Goods

23. The purpose of the importation specified by the importer at the time of importation must clearly show that there is an intention to export the goods. Generally, consumable goods may not be imported under tariff item No. 9993.00.00. For example, fireworks imported for use in pyrotechnic competitions or rockets imported for use in satellite launches, do not qualify under tariff item No. 9993.00.00.

24. An exception is made for goods imported in response to an emergency or for testing by an approved organization. For example, fire suppressant foam imported for use in an emergency or nightgowns imported for flammability testing to meet Canadian Standards Association standards.

## Time Limits

25. Goods imported under tariff item No. 9993.00.00 can only remain in Canada for a limited time, after which they must be exported, destroyed under CBSA supervision or duty paid. The legislation that relieves the GST/HST may further limit the importation period. For example, the legislation which provides academic regalia with relief of the GST/HST limits that relief to 30 days with no extensions. Further information on the importation period is contained in the section “Time Periods/Extensions”.

## Security

26. To ensure that the temporarily imported goods are exported from Canada, the officer may require the importer to post a security deposit. Further information on security deposits is contained in the section “Security Requirements”.

## Vessels

27. Vessels may only be imported under tariff item No. 9993.00.00 when they are imported for specific purposes, such as repair, overhaul, alteration, adjustment, storage, display at an exhibition of similar manufacturers, racing, testing, etc. For vessels which are temporarily imported for purposes other than those listed in the tariff item, please see the applicable memorandum, such as Memoranda [D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents](#), [D2-2-3, Importation of Goods by Seasonal Residents](#), [D3-1-5, International Commercial Transportation](#), [D3-5-1, Marine Pre-load/Pre-arrival and Reporting Requirements](#) or [D3-5-7, Temporary Importation of Vessels](#).

28. As with other goods imported for repair, temporarily imported vessels which are imported into or remaining in Canada for repair, overhaul, alteration or adjustment are to be exported after the repair is complete. If the repair cannot be completed by the initial expiry date the importer or agent must contact the regional office to request a new expiry date. See the section “Time Periods/Extensions” in this memorandum for further information. Particularly for extensions beyond 18 months from the original date of entry, the importer/agent may be required to present documentation from the repair facility explaining why the extension is being requested and when the repairs will be completed.

29. If vessels are imported into or remain in Canada for storage, including vessels undergoing the work in the previous paragraph and where it is impossible or impracticable to export the vessel immediately after the work is completed, the vessel must be demobilized; vessels in storage must be removed from active service, and placed in a storage facility or area. Further, the vessel may not be used as a storage facility, as a temporary residence nor for any other purpose while it is in storage.

30. Non-residents’ vessels which are imported under tariff item No. 9803.00.00 and are subsequently kept in Canada for repair or storage under tariff item No. 9993.00.00 at the end of the boating season or which are imported under tariff item No. 9993.00.00 for repair, storage, etc. may also be subject to additional administrative requirements. Please see Appendix A for additional information and requirements.

31. Residents who are importing non-duty and tax paid vessels will also be subject to the provisions in paragraphs 28 through 30 and Appendix A.

## Goods and Services Tax/Harmonized Sales Tax (GST/HST)

32. Where the goods qualify for customs duty-free entry under tariff item No. 9993.00.00, the next step is to decide whether they are fully or partially relieved of all or part of the GST/HST normally payable under Division III of Part IX of the [Excise Tax Act](#) “Tax on Imported Goods”, or of the excise duties payable under sections 21.1 to 21.3 of the [Customs Tariff](#). The GST/HST may be fully or partially relieved, or the goods may not be entitled to any relief of the GST/HST.

33. Appendix B “Goods and Services Tax/Harmonized Sales Tax (GST/HST) Relief”, has been developed as a reference tool to assist in determining whether the goods qualify for relief of the GST/HST. If the goods are not listed in the Index, they are probably subject to full GST/HST. 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 goods may not be identified, they may be considered under a less specific key word.

34. If the goods are identified in the Index (for example, “Films”), further reference should be made to the descriptions contained in Appendix B 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/HST;
- (c) whether the GST/HST is relieved in full or partially at a rate of 1/60<sup>th</sup> or 1/120<sup>th</sup> for some vessels;
- (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.

35. For example, the GST/HST is fully relieved on “films” only when the film is imported temporarily under one of the following 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, when consigned to social and service clubs, charitable organizations and other similar groups for entertainment purposes.
- (c) Motion-picture films, videotapes, television and radio programs, and other articles for review by a recognized board of censors.

**Note:** If a film does not meet one of these conditions, the GST/HST is not relieved, even though the film is being imported temporarily.

36. If, after reviewing the Index and descriptions in Appendix B, there is any question whether the goods qualify under a given provision, the text of the relieving legislation should be reviewed.

## Required Documentation

37. In addition to the CBSA documentation, the importer must present any documents or certificates required by other government departments.

## Certificate of Origin

38. To benefit from the preferential tariff treatment provided under a free trade agreement (FTA), the importer must provide a copy of the Certificate of Origin corresponding to the FTA,



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.

39. Certificates of Origin certify that the goods in question meet the applicable rules of origin prescribed under each FTA.

40. This documentation must be presented when the goods are reported. If the Certificate of Origin only becomes available after the goods are reported, the importer may apply for a refund of any security deposit.

41. The formal Certificate of Origin is not required for low value commercial goods. In lieu of a Certificate of Origin, the importer must have in his/her possession at the time of accounting, a Statement of Origin, completed by the exporter. For more information on the Statement of Origin and what constitutes "low value commercial goods", please consult Memoranda [D11-4-2, Proof of Origin of Imported Goods](#) and [D11-4-14, Certification of Origin Under Free Trade Agreements](#).

42. Although a security deposit is typically not required where the importer presents a Certificate of Origin, this does not preclude the goods from being documented on a BSF865. The officer may require that the goods be documented on a BSF865 to ensure exportation. The accuracy or validity of the Certificate of Origin will become an issue and may impact the duties and taxes assessed if the goods are not exported.

## CBSA Documentation

43. The following table outlines the usual documentation requirements based on GST/HST treatment and whether the goods are customs duty-free or not, when classified in Chapters 1 to 97 of the [Customs Tariff](#).

	<b>GST/HST Fully Relieved</b>	<b>GST/HST Partially Relieved</b>	<b>GST/HST Fully Payable</b>
Customs duty free when classified in Chapters 1 to 97 of the <a href="#">Customs Tariff</a>	BSF865 or Carnet (see following section, "Exceptions")	CAD	CAD (imported as if the goods are being imported permanently)
Subject to customs duties when classified in Chapters 1 to 97 of the <a href="#">Customs Tariff</a>	BSF865 or Carnet	CAD	BSF865 or Carnet, and CAD

44. Details on the use and completion of the BSF865 and the Carnets can be found in Memoranda [D8-1-4, Administrative Procedures Related to BSF865, Temporary Admission Permit](#), and [D8-1-7, Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods](#). Details on the use and completion of the CAD can be found in Memoranda [D17-1-5, Registration, Accounting and Payment for Commercial Goods](#), and [D17-1-10, Coding of Customs Accounting Documents](#).

45. The BSF865 is only available via the CARM Client Portal (CCP), and cannot be submitted using an electronic entry presented by the following service options:

- 911 IGU- SWI
- 125 SEA-EDI / PARS EDI

46. Goods that are imported temporarily to be repaired are usually documented on a BSF865. However, they cannot be documented on a Carnet because the World Customs Organization's international [Customs Convention on the A.T.A. Carnet for the temporary admission of goods](#) prohibits the use of a Carnet for this purpose.

47. If the goods are entitled to relief of the GST/HST, or any other tax under the [Excise Tax Act](#), the appropriate authorization code identified in Appendix B must appear in "Special Auth OIC" field of the CAD or in the appropriate field of the BSF865. The regular 10-digit classification number applicable to the goods under Chapters 1 to 97 of the [Customs Tariff](#) must be determined and entered in the appropriate field on the CAD or in the applicable field on the BSF865. The "General List" on the Carnet should be sufficiently detailed to enable the goods to be classified if the goods are not exported.

48. Importers who document their temporarily imported goods on a CAD are cautioned that, for a period of four years, they must maintain proof that the goods qualified for the relief provision claimed, as well as proof that the goods were exported, destroyed under CBSA supervision, or consumed or expended under prescribed conditions.

## Exceptions

49. Where goods are customs duty-free when classified in Chapters 1 to 97 of the [Customs Tariff](#), and entitled to full relief of the GST/HST, there are exceptions to documenting the goods on a BSF865 or Carnet:

- (a) [Non-taxable Imported Goods \(GST/HST\) Regulations](#), excluding paragraph 3(i);
- (b) [Goods Imported for Certification Remission Order](#);
- (c) [Foreign Organizations Remission Order, 1983](#);
- (d) [Scientific or Exploratory Expeditions Remission Order](#);
- (e) [Goods for Emergency Use Remission Order](#);
- (f) Goods that were classified under former heading 98.19; and
- (g) Goods of Section 5.1 of Schedule VII of the [Excise Tax Act](#) which are imported temporarily as replacement goods, where the supply of the replacement goods and the repair or permanent replacement of the goods are supplied under warranty for no consideration, other than shipping and handling.

## Non-taxable Imported Goods (GST/HST) Regulations

50. Temporarily imported goods that are customs duty free under Chapters 1 to 97 of the Schedule to the [Customs Tariff](#) and which are also eligible for GST/HST relief under the [Non-taxable Imported Goods \(GST/HST\) Regulations](#), other than the goods that are eligible under

paragraph 3(i), may be documented on a CAD. Such goods include goods imported for the sole purpose of public exhibit by a public sector body under paragraph 3(c) and goods imported for the sole purpose of maintenance, overhaul or repair of those goods in Canada under paragraph 3(d).

51. Some goods that are eligible under these regulations may require additional documentation. For example, under paragraph 3(g) of the Regulations, “a print, an etching, a drawing, a painting, a sculpture or other similar work of art” must meet the requirements of subparagraphs 3(g)(i) through 3(g)(iii) to qualify. The importer must attach to or include the following declaration on the CAD :

I hereby declare that it is my expectation that at least 75%, in value, of the works of art in this shipment will be exported within one year after this date.

(Signed):

(Dated):

## **Goods Imported for Certification Remission Order**

52. Goods that are eligible for GST/HST relief under the [Goods Imported for Certification Remission Order](#) are to be documented on a CAD. The importer must maintain proof of export or, in the case of goods that are consumed or expended during the testing, copies of the testing results. Examples of goods that are consumed or expended during testing are chemical products, food products and goods imported for flammability and durability testing. The [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#) waive the requirement to produce evidence of exportation for goods that are consumed or expended during testing by an approved organization. A [Form E15, Certificate of Destruction/Exportation](#), or a copy of the test results with a statement signed by a responsible individual attesting to the consumption or destruction of the goods in Canada while being tested or examined, must be available for review if requested. Special authorization code 87-1044 must be entered in the “Special Auth OIC” of the CAD and, where necessary, “9993” must be selected in the “Tariff” dropdown menu.

## **Foreign Organizations Remission Order, 1983**

53. The [Foreign Organizations Remission Order, 1983](#), provides relief of GST/HST and excise taxes on equipment imported by a foreign organization holding a convention in Canada. The term “equipment” includes projectors, cameras, sound and lighting equipment, audio-visual equipment, typewriters or other office machinery imported exclusively for use in the conducting of the meeting or convention. A “foreign organization” is defined as 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 meeting or convention cannot be open to the general public. The equipment is imported under tariff item No. 9993.00.00 and the goods must be exported immediately after the conclusion of the meeting or convention.

54. The order also relieves the GST/HST and any excise taxes owing on souvenirs imported for free distribution, where the individual value exceeds CAN\$25, and full or partial relief for official paraphernalia imported for sale, that are unsold or not given away during the convention or meeting as long as they are exported from Canada. For souvenirs valued at less than CAN\$25 each, the GST/HST and excise taxes are relieved.

55. As long as all the unsold official paraphernalia and all the souvenirs with an individual value exceeding CAN\$25 that are not given away are exported, the official paraphernalia which is sold and the distributed souvenirs that remain in Canada are customs duty-free and are classified under tariff item No. 9830.00.00.

56. The GST/HST and any excise 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 and sold at the meeting or convention (i.e., not exported by the foreign organization) may be fully or partially relieved under certain conditions. The relief on the non-exported official paraphernalia will be equivalent to the percentage of non-residents officially in attendance at the meeting or convention provided 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 unsold official paraphernalia imported by the foreign organization for sale at the meeting or convention is exported immediately after the conclusion of the meeting or convention; and

(c) the meeting or convention is not open to the Canadian public at large.

57. At the time of importation, the equipment, official paraphernalia and souvenirs are documented on BSF865.

58. At the conclusion of the convention or meeting, the importer must account for any goods that remain in Canada. The following table is provided to assist in completing the CAD:

<b>Goods Remaining in Canada</b>	<b>Special Auth OIC</b>	<b>Classification field</b>
Equipment	N/A	In accordance with Chapters 1 to 97 of the <a href="#">Customs Tariff</a>
Official Paraphernalia	see paragraph 56	9830.00.00
Souvenirs valued at CAN\$25 or less	84-867	9830.00.00
Souvenirs valued at more than CAN\$25	N/A	9830.00.00

## **Scientific or Exploratory Expeditions Remission Order**

59. Temporarily imported goods entitled to relief of the GST/HST under the [Scientific or Exploratory Expeditions Remission Order](#), and imported under tariff item No. 9993.00.00 are to be documented on a CAD. Special authorization code 95-132 is entered in "Special Auth OIC". The 10-digit classification number applicable to the goods under Chapters 1 to 97 must appear in the appropriate field and, if necessary, "9993" is to be entered in the applicable field. To satisfy the time limit provisions of both the [Temporary Importations \(Tariff Item No. 9993.00.00\) Regulations](#) and the [Scientific or Exploratory Expeditions Remission Order](#), the time limit field of

the CAD should reflect the anticipated completion date of the expedition to a maximum of two years from the date of entry.

60. Any goods previously imported under this remission order and currently documented on a BSF865 should be transferred to a CAD, maintaining the authorized period of importation. The time limit in the appropriate field of the CAD must reflect the expiry date of the BSF865.

61. The CAD must be accompanied by a certificate signed by an authorized representative of the expedition in the following format:

The goods covered by this accounting document are for the sole use of non-residents of the (name of expedition), sponsored by (name of sponsoring organization) and they are not for resale, donation or other distribution to residents of Canada, 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.

62. To extend the period of importation beyond two years, the importer must submit a CAD. Extensions will be granted for a maximum of two years at a time. The maximum period of customs duty relief is four years. At the end of the four years, the CAD seeking an extension will not have "9993" in the appropriate field and the customs duties must be paid for the goods. Under the [Scientific or Exploratory Expeditions Remission Order](#), the Minister may grant extensions of the GST/HST relief for two years at a time as long as necessary to complete the expedition.

63. For additional information regarding CBSA clearance policy and procedures for foreign scientific or exploratory expeditions, including Marine Scientific Research (MSR), please see [Memorandum D2-1-2, Foreign Scientific or Exploratory Expeditions in Canada](#).

### **Goods for Emergency Use Remission Order**

64. When goods imported under the [Goods for Emergency Use Remission Order](#) are consumed or destroyed in response to the emergency they cannot be exported. The [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#) waives the requirement to provide proof of export for these goods. Where a BSF865 was completed at the time of importation, a CAD should be completed for any goods that will not be exported. Special authorization code 73-2529 is to be entered in the "Special Auth OIC" field and, where necessary, "9993" should be entered in the appropriate field. A [Form E15](#) or a statement signed by a responsible individual attesting to the consumption or destruction of the goods in Canada must accompany the CAD. Examples of the types of goods that qualify are fire suppressant foams, bandages, medical supplies and food products. A "responsible individual" includes, but is not limited to, a chief of police, a fire chief, a municipal mayor, a representative of the provincial government or another individual charged with responsibility for directing the emergency counter measures

### **Goods That Were Classified Under Former Heading 98.19 (Display Goods)**

65. Goods previously classified under tariff item No. 9819.00.00 are now classified under tariff item No. 9993.00.00. As noted in paragraph 2, the Department of Finance has indicated that, in accordance with section 140 of the [Customs Tariff](#), the GST/HST relief provided under section 1 of Schedule VII to the [Excise Tax Act](#) for goods classified under heading 98.19 will

continue for those goods, as if the heading still existed. Former tariff item No. 9819.00.00 reads as follows:

Goods imported for a period not exceeding six months for the purpose of display at a convention or a public exhibition at which the goods of various manufacturers or producers are displayed.

66. Where the display goods are customs duty free when classified in Chapters 1 to 97, a security deposit is not required if the importer chooses to document the goods on a CAD, with GST/HST Tax Status code 51 in the appropriate field. The importer may also document the goods and post a security deposit.

## **Temporary Replacement Goods of Section 5.1 of Schedule VII of the Excise Tax Act**

67. Under Sections 5 and 5.1 of Schedule VII to the [Excise Tax Act](#), replacement, including substitute, parts and goods sent to a particular person under a warranty arrangement qualify for GST/HST relief. However, these provisions do not apply where charges are made for the repair work, or the replacement part or good. In order to qualify under these provisions, the part or good must be supplied under a warranty for no consideration other than shipping and handling charges. Goods qualify for importation under tariff item No. 9993.00.00 when they are “on loan” to a resident for use while the goods covered by a warranty are undergoing repair, or a permanent replacement is being sought.

68. When GST/HST relief is requested for goods or parts imported under these provisions, the importer or their designated representative shall, when importing the goods or parts, submit:

(a) a statement by the importer in the following form:

I, (name), of (province), Canada, do hereby certify that (description of the goods) included in the annexed customs accounting document are entitled to the benefits of Section 5/5.1 of Schedule VII to the [Excise Tax Act](#); and

(b) an invoice, or written statement from the supplier of the goods, stating that the cost of replacement of the goods is being borne by the supplier under the terms of a warranty.

69. Where the goods are not customs duty-free when classified in Chapters 1 to 97 of the [Customs Tariff](#), they may be temporarily imported under tariff item No. 9993.00.00 provided they will not be sold, leased or further manufactured or processed while they are in Canada. The goods must be documented on BSF865, with authority “9993” and “special authorization code 55” entered in the appropriate field. The maximum security deposit required is equal to the customs duties and taxes (including the GST/HST) that would be owing were the goods imported permanently.

70. If the goods are customs duty-free when classified under Chapters 1 to 97 of the [Customs Tariff](#), they may be documented on a CAD with GST/HST exemption code 55 in the applicable field. As the goods are customs duty-free, there is no benefit to using tariff item No. 9993.00.00. Rather, the importer would be restricted by the conditions of the tariff item. If tariff item No. 9993.00.00 is not used, there is nothing in legislation which requires the importer to post a security deposit for the GST/HST which would be owing were the goods being imported permanently.

## Security Requirements

71. When temporarily imported goods are eligible for full customs duty and tax relief, to ensure that the goods will be subsequently exported from Canada, the inspecting officer may require a security deposit. The maximum amount of the security deposit cannot exceed the duties (including the GST/HST and any other excise taxes) that would be payable if the goods were accounted for under the provisions of section 32 of the [Customs Act](#) (i.e., if the goods were permanently imported).

72. Where the goods are “originating” under the terms of the CUSMA, the CCFTA the CCRFTA, or such other Agreements as may be indicated in the [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#), and the importer presents a Certificate of Origin or other acceptable documentation requirements (see Memoranda [D11-4-2, Proof of Origin of Imported Goods](#) and [D11-4-13, Rules of Origin for Casual Goods Under Free Trade Agreements](#)), a security deposit is not taken.

73. 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 duties, including the GST/HST, are equal to or less than CAN\$100; or
- (c) on commercial samples and advertising films imported from the United States, Mexico, Chile or Costa Rica.

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

- (d) cash;
- (e) a certified cheque;
- (f) a transferable bond issued by the Government of Canada; or
- (g) a bond issued by one of the following:
  - (i) an entity that is licensed or otherwise authorized under the laws of Canada or 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,
    - i. a member of the Canadian Payments Association in accordance with section 4 of the [Canadian Payments Act](#),
    - ii. 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,
    - iii. a credit union as defined in subsection 137(6) of the [Income Tax Act](#), or
    - iv. a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by His Majesty in right of a province.

75. A credit card payment is not acceptable. Government of Canada Savings Bonds and letters of credit are not acceptable.

76. Importers documenting their goods on a Carnet will not require additional security.

77. Other than for the exemptions listed in paragraphs 74 and 75 above, the requirement for security for residents' or non-residents' vessels imported or kept in Canada for repair and/or storage will depend on the compliance history of the importer or agent regarding these goods. Additional information concerning security deposits for these vessels is contained in Appendix A of this memorandum.

78. Federal and provincial government departments are not required to post security deposits.

79. Even where no security deposit is taken and the goods are not documented on a CAD, the officer may still require that the temporarily imported goods be documented on a BSF865.

### **Cash or Certified Cheques**

80. Certified cheques tendered as security deposits must be in Canadian funds and made payable to the Receiver General for Canada. Cash will be accepted as a deposit in Canadian or U.S. funds only. U.S. funds will be converted to Canadian funds.

81. Traveler's cheques and debit card transactions are considered the same as cash.

82. Once all the goods have been exported or otherwise accounted for within the time limits specified on BSF865, and proof is received, security deposits will be refunded through the CARM Client Portal. The refund will be in Canadian funds.

### **Bonds**

83. General information on the completion and posting of bonds may be found in [Memorandum D1-7-1, Posting Security for Transacting Bonded Operations](#).

84. The officer should ensure that the bond number entered on the CAD is current and applies to the importer or the importer's agent identified on it. Temporary importation privileges will not be extended to those importers or their agents who are known to have exceeded their standing security limits, unless additional security is posted.

85. When the security deposit is in the form of a bond, the amount identified on Form BSF865 would normally be for the full amount of the duties and taxes, including the GST/HST, which would be owed, if the goods were being imported permanently.

86. Please contact the CBSA at the below stated mail address if you wish to provide information related to your financial security:

Canada Border Services Agency  
attention: Commercial Registration Unit  
191 Laurier Avenue West, 12th floor  
Ottawa, Ontario K1A 0L8

87. The amount of the security bond should be based on the amount of the duties and taxes, including the GST/HST, which would be owed, if the goods documented on the BSF865 were being imported permanently. For agents, the amount of the bond should be the maximum



amount of duties and taxes that might be owed at any time during the year for all outstanding BSF865.

## **Exception - Goods That Were Classified Under Former Heading 98.19 (Display Goods)**

88. An exception to determining the amount of security deposit owing by classifying the goods in Chapters 1 to 97 is made for display goods and goods integral to the display of these goods that qualify for relief of the GST/HST by application of Section 1 of Schedule VII to the [Excise Tax Act](#) reference to former tariff heading 98.19. In the case of goods that would have been imported under tariff item No. 9819.00.00, the security deposit is based on the Value for Duty (VFD) of the goods instead of the duties and taxes that would be owed if the display goods were being permanently imported. The current deposit required is 10 percent of the VFD of the goods. This amount reflects five percent GST combined with an average rate of customs duty of five percent.

89. This exception is applied only when the goods are documented on a BSF865. The importer must attach an inventory of the goods imported for display to the BSF865. The inventory should be sufficiently detailed to enable the goods to be classified at a later date, if necessary. When display goods are not individually classified in Chapters 1 to 97 on a BSF865, but rather an inventory list and description is provided and the value for duty is used to determine the required security deposit, on the BSF865 the appropriate field should contain both “9993” and “heading 98.19”, the words “display goods” should be written in the appropriate field, and other field should be left blank. If the display goods are documented on a CAD, they must be classified in Chapters 1 to 97 and be customs duty free without the use of “9993” in the tariff code field.

### **Low Risk**

90. The CBSA recognizes that the risk that certain importers will not comply with customs legislation covering their temporarily imported goods is low. The CBSA has identified three specific low risk importations where the requirement for importers to document the goods or post a security deposit is waived: Goods for Emergency Use; Cold Weather Testing Program; and Horses.

### **Goods for Emergency Use**

91. Goods imported for use in response to an emergency qualify under tariff item No. 9993.00.00, and the GST/HST is fully relieved under the [Goods for Emergency Use Remission Order](#). As the goods are required on site quickly, the inspecting officer will try to expedite the clearance of the goods. No security deposit will be collected and, where the inspecting officer deems it necessary, only a simple blotter record on a BSF865 will be kept describing the goods in general terms. Depending on the circumstances, a BSF865 can also be issued after the fact. In cases where the emergency situation requires the release of the goods where officers or RCMP officers are not in attendance, a record kept by a responsible individual such as a chief of police, a fire chief, a municipal mayor, a representative of the provincial government or other individual charged with the responsibility of directing the emergency counter measures is acceptable.

92. If a BSF865 is completed, it will be cancelled whenever the responsible individual provides evidence that the goods have been consumed or destroyed in resolving the emergency or have been exported from Canada.

93. After the emergency is over, goods consumed in response to the emergency cannot be exported.

94. Appendix C contains a list of contacts in case importers encounter difficulties temporarily importing goods into Canada in response to an emergency. The list can also be used to provide advance notice of the intent to import goods in response to an emergency to specific ports of entry. However, the contacts are not available for non-emergency questions related to this memorandum or tariff item No. 9993.00.00. Such inquiries are to be directed to the contacts provided in the reference section of this memorandum.

## **Cold Weather Testing Program**

95. Vehicles, vehicle components, and testing equipment permanently mounted on the vehicle, temporarily imported for cold weather testing, qualify for customs duty-free importation under tariff item No. 9993.00.00. The GST/HST is fully relieved under paragraph 3(i) of the [Non-taxable Imported Goods \(GST/HST\) Regulations](#) and any excise tax is fully relieved under Item 17 of the Schedule to the [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#).

96. The CBSA, in consultation with Transport Canada, authorizes certain importers to import these types of goods without documentation or a security deposit. The requirement to present a [Schedule VII](#) for the temporary importation of these vehicles is also waived. The only exception is where the vehicle being imported temporarily for testing is a snowmobile. Transport Canada requires that all importers of snowmobiles for commercial purposes, including cold weather testing, present a Schedule VII authorization. To apply for authorization to import goods under the Cold Weather Testing Program, provide the information required regarding applications made by letter found in Appendix D to:

Manager, Trade Incentives Unit  
Trade and Anti-dumping Programs Directorate  
Commercial and Trade Branch  
Canada Border Services Agency  
300 Laurier Ave West  
21<sup>st</sup> Floor  
Ottawa ON K1A 0L8

**Note:** To obtain a copy of the Schedule VII form to import a snowmobile under the Program, please contact [Transport Canada](#).

97. Authorization under the CBSA Cold Weather Testing Program is granted on the understanding that, given 48 hours notice, importers will provide the CBSA with copies of their importation tracking records and testing itineraries. At time of importation, authorized importers should present a copy of their letter of authorization to the inspecting officer. Where appropriate, for instance, when a third party is transporting and importing the vehicle, importers should be prepared to provide written proof that they are acting on behalf of the authorized importer.

98. For the purposes of this program, “testing” is defined as subjecting the imported good to an operation designed to confirm if the vehicle or vehicle component is operating or performing properly (i.e., within specific parameters) in accordance with its designed specifications in cold weather.

99. Equipment that is imported to perform the tests on the vehicles or vehicle components qualifies as long as it is permanently mounted on the vehicle. The term “permanently mounted” means that the equipment is plugged into, wired into, bolted onto, or screwed onto the vehicle at the time of importation. After importation, the importer may remove the testing equipment from the vehicle and place it on another vehicle.

100. Any parts removed from a vehicle must be exported, either with the vehicle, on another vehicle, or separately. Anything added to the vehicle will have already been duty paid (such as a block heater) or imported temporarily (test equipment from another vehicle) and can be exported without difficulty. Likewise, any permanently mounted test equipment that is removed from a vehicle must be exported, either attached to another vehicle or separately.

101. If the vehicle or vehicle components are written off during or after testing, any remains must be exported or destroyed under CBSA supervision. The officer certifying the destruction will complete a [Form E15](#). Otherwise, the CBSA will consider the goods to have been permanently imported and they will be subject to full customs duties and taxes, including the GST/HST, and any OGD requirements as at time of importation.

102. Where the testing equipment is not “permanently mounted” to the vehicle, it may be entitled to partial relief from the GST/HST, at a rate of 1/60th, under section 3 of the [Value of Imported Goods \(GST/HST\) Regulations](#) that refers to Item 19 of the Schedule to the [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#). These goods must be documented on a CAD and the partial GST/HST paid at time of importation. This pro-rated payment is not refunded at time of export.

103. Consumable goods also qualify under the Cold Weather Testing Program when they are the article that will be tested and are not imported to maintain the test vehicle. Copies of the test results on the consumable goods must be available for review by CBSA officials.

104. Consumables, such as oils and cleaners used to maintain a testing facility or transmission fluid, windshield washer fluid and oil, used to maintain the test vehicles, do not qualify under this program and are subject to the regular provisions of the [Customs Tariff](#). Goods imported temporarily to operate a testing facility, such as an eye wash station, a tire changer or a battery charger, are also subject to the regular provisions of the *Customs Tariff*.

105. Importers who are not authorized by the CBSA should be prepared to document their goods on a Carnet or a BSF865 (and post the required security deposit).

**Note:** Cold Weather Testing Program applications should be submitted at least 60 days prior to importation.

## Horses

106. Horses and other equines imported temporarily for pasturage, competition, training or breeding qualify for customs duty free entry under tariff item No. 9993.00.00 and are non-taxable for the purposes of the GST/HST under the [Non-taxable Imported Goods \(GST/HST\) Regulations](#) and Item 39 of the Schedule to the [Temporary Importation \(Excise Levies and](#)

[Additional Duties\) Regulations](#). These provisions apply whether the importer is a resident or a non-resident of Canada.

107. Unless the inspecting officer has reasonable cause to believe that the horses will not be exported, the requirement to document the horses on a BSF865 and post a security deposit is waived. However, the importer must present any documentation required by OGDs.

## **Time Periods/Extensions**

### **Period of Importation – Duty-free**

108. Goods imported temporarily under tariff item No. 9993.00.00 may remain in Canada for up to 18 months. This does not mean that the expiry date shown on the BSF865 is automatically 18 months after the date of release. Rather, if the importer expects the goods to be in Canada for less than 18 months, the expiry date should reflect that shorter amount of time. For example, if the goods are imported for a sporting event, the expiry date should be close to the date the event finishes.

109. If the goods cannot be exported before the expiry date identified on the BSF865, the importer may apply for an extension. The application should be made before the expiration date. If the period of importation will remain within 18 months of the date of release, the request for an extension may be made at the nearest CBSA office or in the CCP. If the request takes the period of importation beyond 18 months, the application for an extension must be made in writing to the nearest [regional CBSA office](#) and must explain in detail why the importer finds it impracticable or impossible to export the goods. The period of importation may be extended in six-month increments to a maximum of 48 months (18 months plus 30 months).

110. Where the goods have been accounted for on a CAD, importers must submit a CAD adjustment to request an extension. For extensions beyond 18 months, a formal written application detailing the reasons why it is impracticable or impossible to export the goods must accompany the CAD adjustment.

111. Where the goods are documented on a Carnet, the maximum period of importation is the validity date of the Carnet, which is a maximum period of one year from the Carnet's date of issue. Under no circumstances are extensions or renewals of the validity date permitted.

112. If Carnet holders wish to extend the date of final exportation beyond the expiry date of the Carnet, they must apply for an extension at the nearest CBSA office before the Carnet expires. If the extension request is approved, the Carnet holder has two options. The Carnet can be closed and a BSF865, with appropriate security, issued. The Carnet holder may also apply to the original issuing organization for a replacement Carnet that must be presented to the nearest CBSA office. The period of importation allowed by the BSF865 or the replacement Carnet 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 CBSA office in writing and must explain in detail why the importer finds it impracticable or impossible to export the goods.

## Period of Importation – GST/HST Relief

113. With few exceptions, the period of importation for which goods qualify for relief from the GST/HST mirrors the period of importation that the goods qualify for customs duty-free entry under tariff item No. 9993.00.00. To control those importations where time limits vary between the customs duty and GST/HST provisions, CBSA documentation will reflect the shorter time period.

114. Requests for extensions of the temporary importation period must take into consideration whether or not the GST/HST relief may also be extended. The legislation providing relief from the GST/HST may limit the CBSA's ability to extend the GST/HST relief. Appendix B provides information on the length of time goods may be imported and qualify for GST/HST relief, as well as whether or not the period may be extended.

## Goods Remaining in Canada

115. Under the [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#), goods originally imported temporarily may remain in Canada if they are fully duty- and tax-paid and comply with all relevant customs and OGD legislation and regulations.

116. When the goods are accounted for, the date for determining the customs duty, GST/HST and currency conversion rates will be the date the goods were released by the CBSA and entered Canada.

117. The VFD will normally be based on the value reported at the time of importation (i.e., appearing on the BSF865 or Carnet) unless the goods are sold while in Canada. Where the goods are diverted by way of a sale, the actual selling price in Canada will generally be the basis for the VFD calculation. The importer must present a copy of the sales invoice.

## Export Procedures

118. At the time of exportation, the goods, along with the importer's copies of the BSF865 or the Carnet on which they were documented, are presented to an officer for examination and certification of exportation at one of the following:

- (a) a CBSA office of exit; or
- (b) an inland CBSA office, in which case the goods will be forwarded in bond to the CBSA office of exit under a [Form A8A, In Bond – Cargo Control Document](#) (CCD).

119. In the case of subparagraph 119 (b) above, the BSF865 or Carnet will be cancelled by the [CCD](#) number. Manifesting and examination procedures relating to the exportation of in-bond goods, as outlined in [Memorandum D3-1-1, Policy Respecting the Importation and Transportation of Goods](#), will apply.

120. At the CBSA office where the importer reports, the goods are examined and compared with those goods listed on the BSF865 or Carnet. If the officer is satisfied that the goods are those covered by one of these documents, the officer acquits the BSF865 by completing the necessary fields or acquits the Carnet by completing the appropriate re-exportation certificate.

121. Goods imported temporarily into Canada to be repaired must be declared for export for statistical purposes on a Canadian Export Reporting System (CERS) declaration, when the

Canadian value added is \$2,000 or more (see [Memorandum D20-1-1, Export Reporting](#)). The only exception is for goods entering into the United States for domestic consumption.

122. When the importer cannot produce the required copies of the BSF865 or the Carnet at the time of exportation of the goods, full details of the goods and the circumstances are recorded on an BSF865. The importer's receipt copy of the BSF865 is returned to the importer as proof of exportation. The importer's copy is forwarded to the original issuing CBSA office. If, for any reason, the issuing CBSA office is unknown, the importer's copy shall be forwarded to the regional office for tracing action.

123. Where it is determined that it was impracticable to comply with the export procedures outlined in paragraphs 119 to 123, one of the following documents may be accepted as proof of exportation:

- (a) a consumption entry or landing certificate for the country to which the goods were exported;
- (b) a U.S. *Certificate of Disposition of Imported Merchandise* (C.F. 3227);
- (c) an export declaration made in the [Canadian Export Reporting System \(CERS\)](#) or a G7 Electronic Data Interchange (EDI) Export Report;
- (d) a [Form E15](#);
- (e) a [Form A8A](#); IATA Airway bill, master airway bill, or a consist sheet for couriers that do not use IATA waybills; electronic manifest; or a [Form A6A, Freight/Cargo Manifest](#); or
- (f) other documentation that establishes that the goods were exported, including, but not limited to, purchase orders and invoices, shipping documents, requisitions, inventory reports, processes or production records, stocking records, sales invoices, accounts payable and accounts receivable, carrier contracts, waivers and or reports.

124. An affidavit is not an acceptable proof of export.

## Corrections and Re-determinations

125. In accordance with subsections 32.2(2) and (6) of the [Customs Act](#), the importer is obligated to make a correction to declarations of tariff classification, VFD and origin within 90 days after the importer has reason to believe that the original declaration is incorrect. For example, if the importer realizes that the goods imported under tariff item No. 9993.00.00 will be sold, the goods are no longer in compliance with a tariff item condition and the importer is obligated to adjust the release or accounting declaration for the goods.

126. To correct a declaration, depending on the original release or accounting document, a CAD Adjustment must be submitted in the CCP and any duties, including GST/HST and excise taxes owing, paid.

127. For more information on the filing of corrections, refer to [Memorandum D11-6-6, "Reason to Believe" and Self-adjustments to Declarations of Origin, Tariff Classification, and Value for Duty](#).

## Failure to Comply

128. If the goods no longer qualify under tariff item No. 9993.00.00, they may also fail to comply with the terms of any of the related Remission Orders or Regulations. For example, goods imported under tariff item No. 9993.00.00 may also have been entitled to the provisions of the [Commercial Samples Remission Order](#). If the goods are sold, they fail to comply with the conditions of the Remission Order. Under subsection 118(1) of the [Customs Tariff](#), within 90 days after the date of failure to comply, the importer must report the failure to comply (diversion) to the CBSA and pay an amount equal to the amount of duties, including the GST/HST and any excise taxes, that were relieved. Depending on the original release or accounting document, when filing the CAD the importer must ensure that the “Special Auth” and “Tariff Code” fields are left blank.

129. To account for diverted goods, such as those sold in the example in paragraph 129, importers can submit a CAD if the goods were released on a BSF865 or a carnet. The CAD adjustment would quote a dual authority, in this case subsections 32.2(2) of the [Customs Act](#) and 118(1) of the [Customs Tariff](#).

## Interest and Penalties

130. In accordance with subsection 33.4(1) of the [Customs Act](#), the importer is liable to pay interest against any outstanding duties, including the GST/HST and any excise taxes, owed to the CBSA, from the day following the day the person became liable to pay the amount (e.g., original date of accounting or release) until the amount is paid in full. For example, where it is determined that the goods were imported incorrectly under tariff item No. 9993.00.00 because they were imported to be sold, the importer is obligated to pay interest on the amount owing from the day following the original date of release until the amount owing is paid.

131. Under subsection 123(2) of the [Customs Tariff](#), interest is also owing against any duties, including GST/HST and excise taxes, owed the CBSA for the period beginning on the day that the goods were no longer in compliance with the terms of a 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. Continuing with the example in paragraph 130, if the duties, including GST/HST and any excise taxes, owing on the goods are paid within 90 days of the failure to comply, no interest will be charged on that portion of the amount owing. If the duties, including GST/HST and any other excise taxes, are not paid until after 90 days, interest will be charged as of the date of release.

132. In accordance with sections 109.1 through 109.5 of the [Customs Act](#), every person who fails to comply with any provision of that Act, the [Customs Tariff](#), the [Special Import Measures Act](#) or any regulation made under any of those Acts is liable to a penalty of not more than \$25,000, as the Minister may direct. The penalty is payable on the day the notice of assessment of the penalty is served on the person. In addition, interest on the penalty will also be payable for the period beginning on the day after the notice was served on the person and ending on the day the penalty has been paid in full. However, the interest is waived if the penalty is paid in full within 30 days after the date of the Notice of Assessment. Continuing with the example in paragraph 132, if the importer submits a CAD to adjust the accounting declaration for the goods, to pay the duty and interest owing, including the GST/HST and any

other excise taxes relieved, no penalty will be assessed. If a CAD is not submitted and a penalty is assessed, the importer will be liable to pay the penalty as well as the applicable duties and interest. If the penalty is paid within 30 days after being received, no interest will be payable on the penalty.

## Appendix A

### Additional Requirements for Non-resident and Resident Vessels in Canada for Storage or Repair

1. Vessels which enter Canada under tariff item No. 9803.00.00 may be subsequently placed in a repair or storage facility over the non-boating season or for an extended period. Non-residents and residents may also import their vessels under tariff item No. 9993.00.00 for repair or storage in Canada. These vessels must be exported after the repair is complete or the vessel is removed from storage, and before it is used in Canada for leisure purposes by a non-resident under tariff item No. 9803.00.00. See [Memoranda D2-1-1, \*Temporary Importation of Baggage and Conveyances by Non-residents\*](#) for additional information concerning importation of these vessels in Canada for leisure use.
2. For the purpose of the non-residents' vessels at issue, "exported" means that the vessel is removed from Canada to outside of Canadian waters (beyond the 12 mile limit in the case of oceans or past the international boundary on Canada/United States shared waterways) or to outside of Canadian territory if trailering the vessel.
3. These vessels which are in Canada for repair or storage under tariff item No. 9993.00.00 must be documented on a BSF865. A refundable security deposit may be required at the time the vessel is documented on the BSF865.
4. Regarding security deposits for these vessels in Canada for repair or storage under tariff item No. 9993.00.00:
  - (a) A security deposit will not be required for those vessels imported for repair or storage or remaining in Canada for repair or storage which qualify as originating under the *Canada-United States-Mexico Agreement (CUSMA)*, the *Canada-Chile Free Trade Agreement*, the *Canada-Costa Rica Free Trade Agreement* or other agreements or countries as may be specified in the [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#) and where a *Certificate of Origin* or other supporting documentation is provided as required. Additional information is available in memoranda [D11-4-2, \*Proof of Origin of Imported Goods\*](#), [D11-4-13, \*Rules of Origin for Casual Goods Under Free Trade Agreements\*](#), and [D11-4-14, \*Certification of Origin Under Free Trade Agreements\*](#);
  - (b) A security deposit may not be required for those vessels where the importer (or agent if the BSF865 was submitted by an agent) does not have a history of non-compliance;
  - (c) For vessels other than those described in paragraph (a) and where there is a history of non-compliance in the past two years by either the importer or the agent submitting the BSF865 to the CBSA, a security deposit in the full amount of the duties and taxes that would normally be payable on the vessel if it were imported to Canada will be required;



- (d) For vessels other than those described in paragraphs (a) or (c) and where the importer or agent who is submitting the BSF865 has been compliant for two years from the last date of non-compliance, a security deposit of 50% of the duties and taxes that would normally be payable on the vessel if it were imported to Canada will be required. The importer or agent at issue must provide such compliance documentation if requested; and
  - (e) For vessels other than those described in paragraphs (a), (c) or (d) and where the importer or agent who is submitting the BSF865 has been compliant for three years from the last date of non-compliance, no security deposit will be required for the vessel at issue. The importer or agent at issue must provide such compliance documentation if requested.
5. For the purposes of determining the status of compliance for paragraph 4 above, non-compliance includes, but is not limited to:
- (a) Failure to export the vessel after it was in Canada for repair or alteration under tariff item No. 9993.00.00;
  - (b) Failure to either acquit a BSF865 by the expiry date or apply for an extension before the expiry date;
  - (c) Allowing or performing procedures or uses not eligible for vessels under tariff item No. 9993.00.00, including but not limited to:
    - (i) advertising the vessel for sale, lease or rent;
    - (ii) selling, leasing or renting the vessel;
    - (iii) residing on a vessel which has been imported or diverted to storage;
    - (iv) any commercial use of the vessel while it is in storage;
    - (v) any qualifying use or diversion of the vessel without notifying the CBSA of the change, or
    - (vi) any use of the vessel not specified in tariff item No. 9993.00.00 and not eligible for full GST relief under a condition in Appendix B of this memorandum;
  - (d) Providing false or incorrect information on the BSF865; or
  - (e) Failure to obtain and provide supporting documentation such as proof of storage or repair or contract for such.
6. Whether a non-resident's vessel enters Canada for repair or storage or is subsequently diverted to storage or repair, in the appropriate field of the BSF865, "CBSA office stamp – Timbre du bureau de l'ASFC", must indicate the date the vessel initially entered Canada and not just the date the BSF865 was completed. Further information regarding the BSF865 is available in [Memorandum D8-1-4, Administrative Procedures Related to Form BSF865, Temporary Admission Permit.](#)

## **Appendix B**

### **Goods and Services Tax (GST/HST) Relief**

#### **Table Index**

Academic Regalia

Advertising Films (see Films, advertising)

Aircraft (see Conveyances)

Animals (also see Live Entertainment)

Awards

Books

Buses (see Conveyances, see Vehicles)

Certification, goods for

Cinematographic Equipment

Circus Equipment

Commercial Samples

Commercials, goods for use in

Concessions (see Side Shows)

Conventions, goods for use at

Conveyances

Display, goods imported for the purpose of  
Educational Material  
Emergency, goods for use in an  
Films  
Films, advertising  
Harvest Equipment  
Health Survey Equipment (see Pollution Survey Equipment)  
In-transit Materials  
Lecture Material  
Light and Sound Equipment  
Live Entertainment  
Machinery  
Musical Instruments  
Packaging, goods for  
Photographic Equipment (see Cinematographic Equipment)  
Photographic Layouts, goods for use in  
Pollution Survey Equipment  
Prizes (see Awards)  
Racing Equipment  
Racing Equipment, Horses  
Religious/Revival Meetings, goods for use at  
Repair, articles for  
Replacement Goods, Temporary  
Samples (see Commercial Samples)  
Scientific Expeditions, goods for use  
in Side Shows  
Simultaneous Interpretation Equipment  
Sound Recording Equipment (see Cinematographic Equipment, see Lighting Equipment)  
Sports Equipment  
Test Equipment  
Testing, articles for  
Theatrical and Photographic Equipment  
Tools or other equipment  
Trophies (see Awards)  
Vehicles  
Vessels for storage  
Video Equipment (see Cinematographic Equipment)

<b>Descriptions</b>
---------------------

Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	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.	1/60  30 days.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 56 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	56-089Z1663
Animals	Animals and equipment for use therewith, for pasturage, competition, training or breeding. <b>Examples:</b> Horses, cats, dogs, cows, saddles, harnesses, portable kennels, etc.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 39 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	39-089Z1663
Awards	Medals, trophies, plaques or other similar articles to be presented by the importer at awards ceremonies. <b>Examples:</b> Plaques, trophies, pins, mugs. Merchantable goods are not eligible.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> item 3(k)	46-089Z1663
Books	Received from free lending libraries abroad, subject to return under customs supervision.	Full  60 days.	According to section 140 of the <u>Customs Tariff</u> , the relief provided under paragraph 1 of Schedule VII to the <u>Excise Tax Act</u> for goods classified under heading 98.12 will continue for those goods as if this tariff item still existed.	GST Code 51
Certification, goods for	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. The goods cannot be sold or given, by or on behalf of the importer, to any person other than an accredited organization in Canada. 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. <b>Examples:</b> Hockey helmets, lighting systems, electrical appliances, clothing.	Full  On completion of the testing or examination, the goods must either be exported or destroyed by or on behalf of the importer.	<u>Goods Imported for Certification Remission Order</u>	87-1044

Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	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. The following countries have such an agreement with Canada: Algeria, Belgium, Federal Republic of Germany, France, Italy, Israel, United Kingdom of Great Britain and Northern Ireland, Ireland, Netherlands For information on any country not appearing on this list, please contact the Manager, Border Issues Unit, Legislative Policy and Regulatory Affairs Branch. See Additional Information section of this memorandum. <b>Examples:</b> Cameras, booms, tape recorders and video recorders.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 27 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	27-089Z1663
--	---	--	--	-------------

Descriptions				
Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	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 a feature-length motion picture or films of an educational character where the film or video recording to be produced is intended for international distribution. <b>Examples:</b> Photographic and video equipment, sound recording equipment, still camera equipment, light meters, volt meters, lighting power equipment.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 28 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	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. <b>Examples:</b> Cameras, films, video recorders.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 42 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	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. <b>Examples:</b> Cameras, films, videotapes.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 43 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	43-089Z1663

Cinematographic Equipment (Video Equipment) (Sound recording Equipment) (Photographic Equipment)	Photographic equipment, video and sound-recording apparatus when imported by a non-resident 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.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 45 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	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. <b>Examples:</b> Recording apparatus, mixing equipment, video equipment.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 34 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	34-089Z1663
Circus Equipment	Equipment for circuses, with or without menageries, but not including riding devices, side-shows, and concessions for which a separate admission fee is charged. <b>Examples:</b> Tents and trailers.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 36 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	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 be sold, 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.	Full  See <b>Conditions</b>	According to section 140 of the <u>Customs Tariff</u> , the relief provided under paragraph 1 of Schedule VII to the <u>Excise Tax Act</u> for goods classified under subheading 9823.70 will continue for those goods as if this subheading still existed.	GST Code 51

**Descriptions**

Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	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</p> <p>(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</p> <p>(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>Full</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>	<p><u><i>Commercial Samples Remission Order</i></u></p>	<p>74-2523</p>
Commercials, goods for use in	<p>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.</p> <p><b>Examples:</b> Commodities of commerce, goods for sale and photographic equipment.</p>	<p>Full</p> <p>12 months.</p> <p>The Minister may extend.</p>	<p><u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 44 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties)</i></u>.</p>	<p>44-089Z1663</p>
Convention, goods for use at	<p>Any projector, camera, sound and lighting equipment, audiovisual 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.</p>	<p>Full</p> <p>The goods must be exported at the conclusion of the meeting or convention.</p>	<p><u><i>Foreign Organizations Remission Order, 1983</i></u></p>	<p>84-867</p>

Conveyances	<p>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.</p> <p>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.</p>	<p>1/60</p> <p>Relief is restricted to conveyances that will be in Canada for less than two years cumulative.</p>	<p><u>Value of Imported Goods (GST/HST) Regulations</u>, section 14</p>	91-0005
-------------	--	---	---	---------

Descriptions				
Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	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> <ul style="list-style-type: none"> <li>(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;</li> <li>(ii) not be sold or leased while in Canada;</li> <li>(iii) be capable of identification when exported;</li> <li>(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;</li> <li>(v) be exported on the departure of the importer or within such other period of time as is reasonably related to the purpose of the temporary importation; and</li> <li>(vi) imported in no greater quantity than is reasonable for their intended use.</li> </ul> <p><b>Examples:</b> Includes products which are on display.</p> <p>Also includes those goods 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.</p>	<p>Full</p> <p>See <b>Conditions.</b></p>	<p>According to section 140 of the <u>Customs Tariff</u>, the relief provided under section 1 of Schedule VII to the <u>Excise Tax Act</u> for goods classified under subheading 9823.60 will continue for those goods as if the subheading still existed.</p>	GST 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. <b>Examples:</b> 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.	Full  6 months.	As per section 140 of the <u>Customs Tariff</u> , the relief provided under section 1 of Schedule VII to the <u>Excise Tax Act</u> for goods classified under heading 98.19 will continue for those goods as if the subheading still existed.	GST Code 51
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. <b>Examples:</b> Goods for display and apparatus to display those goods such as table top displays, computers, video equipment, lighting equipment, and medical equipment.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 48 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	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. <b>Examples:</b> Books.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 53 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	53-089Z1663

<b>Descriptions</b>				
<b>Key word</b>	<b>Conditions and Examples</b>	<b>Type and Maximum Period of GST/HST Relief</b>	<b>Legislative Authority</b>	<b>Special Authority Code</b>
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, officers at the port of entry will assess the situation as it develops. If time permits, inspecting officers should consult with senior CBSA officers at the regional level or at Headquarters. Appendix C provides contact information. 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. <b>Examples:</b> Tents, shovels, water purification units, aircraft, aerial surveillance equipment. Goods which may be consumed or destroyed in responding to the emergency, such as fire	Full  The goods must be exported when they are no longer required.	<u>Goods for Emergency Use Remission Order</u>	73-2529

	suppressant foam, plastic sheeting, sand, sand bags or rations, also qualify for temporary importation.			
Films	Motion-picture films, slides, audio and video tapes 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.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 47 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	47-089N1663
Films	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.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 52 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	52-089Z1663
Films	Motion-picture films, videotapes, television and radio programs, and other articles for review by a recognized board of censors.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 54 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	54-089Z1663
Films, advertising	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 be sold, 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.	Full  See <b>Conditions</b>	According to section 140 of the <u>Customs Tariff</u> , the relief provided under section 1 of Schedule VII to the <u>Excise Tax Act</u> for goods classified under subheading 9823.80 will continue for those goods as if this subheading still existed.	GST Code 51

Harvest Equipment	Trucks, equipment and mobile accommodation facilities, not available from Canadian sources, when imported by non-residents for their use in the harvesting of crops. <b>Examples:</b> Grain box trucks and combines.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 22 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	22-089Z1663
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. <b>Examples:</b> Machinery and household goods.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 57 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	57-089Z1663

Descriptions				
Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	Special Authority Code
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. <b>Examples:</b> Films, projectors, videotapes, models, posters.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 49 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	49-089Z1663
Lecture material	Recorded lectures from the Photographic Society of America Inc. for instructing individual members and affiliated camera clubs in photographic techniques.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 55 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	55-089Z1663
Light and Sound Equipment	For use at a fair, exhibition or rodeo.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 37 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	37-089Z1663

Live Entertainment	<p>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.</p> <p>Goods for use in live musical acts, excluding goods provided for under item 33 of the Schedule to the <i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i>. (See Musical Instruments).</p> <p><b>Examples:</b> Lions, tigers, bears, costumes, ramps, monster cars and trucks, motorcycles, aircraft.</p> <p>All types of live musical (e.g., rock, jazz, folk, classical, etc.) concerts, festivals, etc.</p> <p>Stage properties are items that are placed on the stage such as furniture or props. Stage properties do not include the stage.</p> <p>This item also excludes goods for sale (such as T-shirts or CDs) and free souvenirs. Such goods are to be accounted for on a CAD</p>	<p>Full</p> <p>12 months. The Minister may extend.</p>	<p><u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 32 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u>.</p>	32-089Z1663
Machinery	<p>When imported by a non-resident, machinery, equipment or other articles, not available from production in Canada, for demonstration by a Canadian resident to prospective customers.</p> <p><b>Examples:</b> 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.</p>	<p>1/60</p> <p>12 months. The Minister may extend.</p>	<p><u><i>Value of Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 4 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u>.</p>	04-089N1663
Musical Instruments	<p>When imported by non-residents for their use in recording sessions or during live performances.</p> <p><b>Examples:</b> Piano, saxophone, violin.</p>	<p>Full</p> <p>12 months. The Minister may extend.</p>	<p><u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 33 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u>.</p>	33-089Z1663
Packaging, goods for	<p>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.</p> <p><b>Examples:</b> Sample products and boxes.</p>	<p>Full</p> <p>12 months. The Minister may extend.</p>	<p><u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 3 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u>.</p>	03-089Z1663

**Descriptions**

Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	Special Authority Code
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> <p><b>Examples:</b> Photographic equipment or film used in the production of a layout does not qualify.</p>	Full 60 days.	<a href="#"><i>Merchandise for Photographic Layouts Remission Order</i></a>	85-3606
Pollution Survey Equipment (Health Survey Equipment)	<p>Equipment for use in the conduct of pollution or hygienic surveys in the interest of health or safety.</p> <p><b>Examples:</b> Environmental monitoring units, air sampling units, pH meters and sound monitors.</p>	1/60 12 months. The Minister may extend.	<a href="#"><i>Value of Imported Goods (GST/HST) Regulations</i></a> cross reference to Item 25 of the Schedule to the <a href="#"><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></a> .	25-089Z1663
Racing Equipment	<p>All the following when imported by a <b>non-resident</b> for use in racing: cars, motorcycles, water-borne craft, aircraft, air-cushion vehicles, snow vehicles and other conveyances; 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; trailers and conveyances for moving racing vehicles into and from Canada.</p> <p>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.</p> <p><b>Examples:</b> Cars, aircraft and snow vehicles. 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.</p>	Full 12 months. The Minister may extend.	<a href="#"><i>Non-taxable Imported Goods (GST/HST) Regulations</i></a> cross reference to Item 38 of the Schedule to the <a href="#"><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></a> .	38-089N1663
Racing Equipment, Horses	Sulkies, saddles, harnesses and related equipment imported by non-residents for their use in racing.	Full 12 months. The Minister may extend.	<a href="#"><i>Non-taxable Imported Goods (GST/HST) Regulations</i></a> cross reference to Item 40 of the Schedule to the <a href="#"><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></a> .	40-089Z1663

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 goods for sale. <b>Examples:</b> P.A. systems, audio visual equipment, tents, tables and chairs.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 51 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	51-089Z1663
Repair, articles for	Articles to be repaired, overhauled, altered or adjusted.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 16 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	16-089Z1663

Descriptions				
Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	Special Authority Code
Repair, articles for	Goods imported for the sole purpose of maintenance, overhaul or repair of those goods in Canada, where (i) neither title to nor beneficial use of the goods is intended to pass, or passes, to a person in Canada while the goods are in Canada, and (ii) the goods are exported as soon after the maintenance, overhaul or repair is completed as is reasonable having regard to the circumstances surrounding the importation and, where applicable, to the normal business practice of the importer.	Full  12 months. The Minister may extend.	Subsection 3(d) of the <i>Non-taxable Imported Goods (GST/HST) Regulations</i>	GST Code 66
Replacement Goods, Temporary	Replacement or substitute goods that are imported under a warranty arrangement to repair or replace defective goods, where replacement goods are supplied for no additional consideration, other than shipping and handling charges, and exported without being consumed or used in Canada except to the extent reasonably necessary or incidental to the transportation of the goods. <b>Example:</b> Goods that are loaned by non-residents and imported as temporary replacements to be used while the goods are covered by a warranty are undergoing repair, or a permanent replacement is being sought. The temporarily imported replacement goods, as well as the repair or permanent replacement, must be supplied under the warranty arrangement.	Full  12 months. The Minister may extend.	Section 5.1 of Schedule VII to the <u>Excise Tax Act.</u>	GST Code 55

<p>Scientific Expeditions, goods for use in</p>	<p>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.</p> <p>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.</p> <p><b>Examples:</b> 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.</p>	<p>Full 2 years. The Minister may extend the two years by one or more periods, not exceeding two years each.</p>	<p><u>Scientific or Exploratory Expeditions Remission Order</u></p>	<p>95-132</p>
---	--	--	---	---------------

<b>Descriptions</b>
---------------------

Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	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 a CAD will be equal to or less than two months.</p> <p>Only two fairs receive funding through Agriculture and AgriFood Canada's Agri-Food Trade 2000 financial assistance program. They are the Royal Agricultural Winter Fair (Toronto) and Agribition (Regina).</p> <p><b>Examples:</b></p> <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 heading 98.01.</p>	<p>In excess of</p> <p>(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 purpose other than the purpose referred to in subparagraph (i); and</p> <p>(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). If the goods are used in Canada for less than two months, the amounts set out above 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><u><i>Side Shows and Concessions Remission Order</i></u></p>	76-1884



Simultaneous Interpretation Equipment	For use at meetings of a non-commercial nature conducted by international, national or provincial organizations. <b>Examples:</b> Microphones and head sets.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 50 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	50-089Z1663
---------------------------------------	--	---	--	-------------

Descriptions				
Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	Special Authority Code
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 <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u> (See Racing Equipment) <b>Examples:</b> Hockey sticks, racquets, protective gear, uniforms, jackets, sweat suits, baseball pitching machines.	Full  12 months. The Minister may extend.	<u>Non-taxable Imported Goods (GST/HST) Regulations</u> cross reference to Item 41 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations.</u>	41-089Z1663

Test Equipment	<p>Specially designed tools 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>art galleries, archives, historical houses or sites, zoological gardens, planetaria, botanical gardens, aquaria, nature centres or other museums, if the organization operates on a non-profit basis and offers its services to the public generally.</p> <p><b>Examples:</b> Gauges, meters, and calipers.</p>	Full  12 months. The Minister may extend.	<u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 18 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u> .	18-089Z1663
Test Equipment	<p>Specialized test equipment imported by the non-resident manufacturer of an article to be tested in Canada, for use in testing that article.</p> <p><b>Examples:</b> Gauges and meters.</p>	1/60  12 months. The Minister may extend.	<u><i>Value of Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 19 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u> .	19-089Z1663
Testing, articles for	<p>Articles to be tested and specialized test equipment permanently attached to or installed on those articles.</p> <p>The article must be the item being tested and not an item that will do the testing.</p> <p><b>Examples:</b> Specialized cold weather testing equipment permanently attached to a vehicle.</p>	Full  12 months. The Minister may extend.	<u><i>Non-taxable Imported Goods (GST/HST) Regulations</i></u> cross reference to Item 17 of the Schedule to the <u><i>Temporary Importation (Excise Levies and Additional Duties) Regulations</i></u> .	17-089Z1663
<b>Descriptions</b>				

Key word	Conditions and Examples	Type and Maximum Period of GST/HST Relief	Legislative Authority	Special Authority Code
Theatrical & Photographic Equipment	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. <b>Examples:</b> Stage properties are items that are placed on the stage such as furniture or pictures. Stage properties do not include the stage.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 29 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	29-089Z1663
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. <b>Examples:</b> Computers, chart recorders, calibration equipment, ammeters, vibration test equipment, hand tools, welding apparatus, and hydraulic lifting devices.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 10 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	10-089N1663
Vehicles	Imported by a non-resident and 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. <b>Examples:</b> Buses, trucks, motor homes and vans.	1/60  12 months. The Minister may extend.	<u>Value of Imported Goods (GST/HST) Regulations</u> cross reference to Item 13 of the Schedule to the <u>Temporary Importation (Excise Levies and Additional Duties) Regulations</u> .	13-089N1663
Vessels for storage – 12 months or less	The imported vessel has been demobilized, that is removed from active service, and placed in a storage facility or area. Further, the vessel may not be used as a storage facility nor as a temporary residence nor for any other purpose while it is in storage.  These vessels should be documented on a BSF865 or a carnet.	Full  12 months. No extension.	<u>Vessel Duties Reduction or Removal Regulations</u>	88-0357
Vessels for storage – more than 12 months	The imported vessel has been demobilized, that is removed from active service, and placed in a storage facility or area. Further, the vessel may not be used as a storage facility nor as a temporary residence nor for any other purpose while it is in storage.  These vessels must be documented on a CAD	1/120 <sup>th</sup>  12 months. No extension.	<u>Vessel Duties Reduction or Removal Regulations</u>	88-0357

### Definitions applicable to the above table

**adjustment** – to arrange, put in order, regulate, especially by a small amount.

**advertising films** – means recorded visual media, with or without sound-tracks, that:

- (a) consist essentially of images showing the nature or operation of goods or services offered for sale or lease; and

(b) 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.

**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.

**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.

**midway** – at a fair or exhibition, a central avenue for exhibition of curiosities, amusements, etc.

**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 replacing or refixing parts in order to restore the article to its original operating condition.

**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 supposed to work.

## Appendix C

### Temporary Importation of Goods in Response to an Emergency

An “emergency” is defined as:

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.

For information regarding importations in response to an emergency, please contact the CBSA's (the Canada Border Services Agency's) computerized, 24-hour telephone service (Border Information Service) at 1-800-461-9999, available free of charge throughout Canada; press "0" to speak directly with an agent.

## Appendix D

### Information Required Regarding Applications Made by Letter for the Cold Weather Testing Program

Requirements for authorization to use the provisions of tariff item No. 9993.00.00 and subparagraph 3(i)(i) of the [Non-taxable Imported Goods \(GST/HST\) Regulations](#) (reference to Item 17 to the Schedule of the [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#)), to temporarily import vehicles, vehicle components, and testing equipment permanently mounted on the vehicle, for cold weather testing.

1. Details about the importer:
  - (a) Full legal name of the importer
  - (b) Address
  - (c) Contact name (someone who has knowledge of the importer's cold weather testing program)
  - (d) Telephone number, facsimile number and email address for contact
2. Details about the Broker (where applicable):
  - (a) Full legal name of the brokerage firm employed by the importer
  - (b) Address contact name
  - (c) Telephone number, facsimile number and email address for contact
3. Details about the goods to be imported:
  - (a) Will the vehicles being imported be production models or prototypes or a combination?
  - (b) Describe any special equipment that will routinely be permanently mounted on or attached to the vehicles.
  - (c) List any spare parts or consumables (e.g., oil, windshield washer fluid, anti-freeze, etc.) which you intend to import for testing.
  - (d) Describe all testing equipment that you plan to import that has not been permanently installed on the vehicle: identification numbers, model numbers (if available).
4. Details about the Testing/Test Program:
  - (a) What is to be tested (e.g. carburetor, transmissions, cold start, fuel economy, etc.)?
  - (b) Describe the method of testing that will be used (e.g. closed circuit, on public roads, etc.).
  - (c) Identify location(s) where the vehicles and/or equipment and/or consumables will be tested (i.e., city/town and province/territory). Where possible, provide specific addresses.
  - (d) How long is the testing period expected to be? Please provide dates or approximate dates.
5. Statement of Purpose: Provide a signed statement from the President or a responsible individual within the importer company, including position and contact information, that:

- (a) the vehicles, vehicle components, consumables, and/or testing equipment permanently mounted on the vehicle, being imported under this Program are being imported solely for testing purposes and non-consumable goods will be exported;
- (b) the importer is prepared to make importation tracking records and testing itineraries available to the CBSA for review given 48 hours notice; and
- (c) any diversion of goods from the legislation and regulations allowing relief to goods imported for Cold Weather Testing will be reported and corrected.

## References

### Applicable legislation

- [Customs Tariff](#)
- [Customs Act](#)
- [Excise Tax Act](#)
- [Canadian Payments Act](#)
- [Income Tax Act](#)
- [Special Import Measures Act](#)
- [Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#)
- [Temporary Importation \(Excise Levies and Additional Duties\) Regulations](#)
- [Non-taxable Imported Goods \(GST/HST\) Regulations](#)
- [Value of Imported Goods \(GST/HST\) Regulations](#)
- [Commercial Samples Remission Order](#)
- [Foreign Organizations Remission Order, 1983](#)
- [Goods for Emergency Use Remission Order](#)
- [Goods Imported for Certification Remission Order](#)
- [Merchandise for Photographic Layouts Remission Order](#)
- [Scientific or Exploratory Expeditions Remission Order](#)
- [Side Shows and Concessions Remission Order](#)
- [CUSMA](#)
- [CCFTA Rules of Origin Regulations](#)
- [CCRFTA Rules of Origin Regulations](#)

### Related D memoranda

[D1-6-1](#), [D1-7-1](#), [D2-1-1](#), [D2-1-2](#), [D2-2-3](#), [D3-1-1](#), [D3-1-5](#), [D7-4-1](#), [D7-4-2](#), [D7-4-3](#), [D8-1-4](#), [D8-1-7](#), [D9-1](#) memoranda, [D11-4-2](#), [D11-4-13](#), [D11-4-14](#), [D11-4-19](#), [D11-5-1](#), [D11-5-2](#), [D11-5-3](#), [D11-5-4](#), [D11-5-5](#), [D11-5-6](#), [D11-5-7](#), [D11-5-8](#), [D11-5-9](#), [D11-5-10](#), [D11-6-5](#), [D11-6-6](#), [D13-1-1](#), [D13-11-1](#), [D17-1](#) memoranda, [D18](#) series, [D19](#) series, [D20-1-1](#)

### Superseded Memorandum D

D8-1-1

### Other References

Forms [A6A](#), [A8A](#), CAD, [D120](#), [E15](#), BSF865, Certificate of Origin, [Schedule VII](#)

## Related links

[CARM: Assess and pay duties and taxes on imported commercial goods](#)

[CARM Client Portal](#)

[Canada-United States-Mexico-Agreement](#)

- [Read the agreement and related texts](#)
- [Chapter 2: National Treatment and Market Access for Goods](#)

[The Administrative Monetary Penalty System](#)

## Contact us

For more information:

[Contact CBSA border information services](#)

For questions about the CBSA Assessment Revenue Management (CARM) system:

[CARM client support online form](#)

For GST/HST information, please contact:

Manager, Goods Unit  
General Operations and Border Issues Division  
Excise and GST/HST Rulings Directorate  
Legislative Policy and Regulatory Affairs Branch  
Canada Revenue Agency  
Place de Ville, Tower "A", 16th floor  
320 Queen Street  
Ottawa ON K1A 0L5