



Ottawa, May 22, 2009

# CUSTOMS NOTICE 09-010

## **Permanent Importations Using the 2010 Olympic and Paralympic Winter Games Remission Order**

1. The purpose of this notice is to provide information on how to claim the benefits of the *2010 Olympic and Paralympic Winter Games Remission Order* (hereafter referred to as the Order) when importing goods that will remain in Canada after the Games..

2. The Order is available in its entirety on Justice Canada's Web site at <http://laws.justice.gc.ca>. The current notice should be read in conjunction with the Order.

3. The Order outlines the conditions under which the customs duties may be relieved on some goods imported permanently, and temporarily, for exclusive use in connection with the Games. The Order also provides for full or partial relief of the Goods and Services Tax (GST) under certain circumstances. For the purposes of this Order, "goods" do not include tobacco products and alcohol.

### **Definitions**

4. Qualifying importers are described as follows:

"Games family member" means an individual, other than an individual ordinarily resident in Canada, who is the holder of a Games accreditation issued by the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games (VANOC) and is

(a) an athlete, coach, team official, support staff member, sport equipment technician, judge or technical official in the Games; or

(b) a member or employee of the International Olympic Committee (IOC), the International Paralympic Committee (IPC), a National Olympic Committee of a country that is participating in the Olympic Games (NOC), a National Paralympic Committee of a country that is participating in the Paralympic Games (NPC) or an international sports federation.

"broadcast rights holder" means a person who holds broadcasting rights that have been granted by the IOC in respect of the Olympic Games or by VANOC in respect of the Paralympic Games.

"official sponsor" means a person who holds rights that have been granted by the IOC or VANOC to use an Olympic or Paralympic mark, as defined in subsection 2(1) of the *Olympic and Paralympic Marks Act*, in exchange for money, goods or services.

"official vehicle importer" means a person who has been designated by VANOC or Olympic Broadcasting Services Vancouver Ltd., a subsidiary of OBS S.A. (OBS Vancouver) for the purpose of importing vehicles to be used in connection with the Games.

"authorized importer of goods other than vehicles" means a broadcast rights holder, an NOC, NPC, or official sponsor, the Olympic Broadcasting Services S.A., a subsidiary of the IOC (OBS S.A.), or an agent or representative of the broadcast rights holder Or any of them who acts as an importer of goods other than vehicles on its behalf in connection with the Games.

"authorized importer of vehicles" means a broadcast rights holder, OBS Vancouver, VANOC an agent or representative of any of them who acts as an importer of vehicles on its behalf in connection with the Games, or an official vehicle importer.

"media accreditation holder" means an individual, other than an individual ordinarily resident in Canada, who holds a media accreditation issued by VANOC for the purpose of conducting media coverage of the Games.

"non-resident non-registrant" means

(a) a broadcast rights holder, NOC, NPC, official sponsor or official vehicle importer that is not resident in Canada and is not a GST registrant or

(b) the IOC, the IPC, or OBS S.A.

### **Customs duty relief**

5. The Order provides for full customs duty relief on goods with a unit value of \$60 or less, goods with a unit value of \$60 or less for free distribution as gifts or awards and goods that are (i) ancillary to the hosting or staging of the events of the Games, or (ii) athletic equipment that is required by an athlete exclusively for the purpose of training or competing in the Games and is certified as complying with the international competition standards by the relevant international sports federation. In addition, clothing supplied free of charge to VANOC by an official sponsor to be worn as uniforms by VANOC employees or Games volunteers

when undertaking their official duties in connection with the Games, is also customs duty free. **The customs duties relief is subject to the conditions outlined in the order.**

### **GST relief**

6. The goods with a unit value of \$60 or less are eligible for relief of the GST when imported by: a non-resident, non-GST-registrant broadcast rights holder; NOC; NPC; a non-resident, non-GST registrant official sponsor; OBS S.A.; IOC; IPC.

7. Goods with a unit value of \$60 or less, are eligible for relief of the GST when imported by a Games family member or VANOC for free distribution as gifts or awards to: a Games family member; VANOC or its agent or a representative; a resident of Canada participating in the Games; a resident of Canada acting in an official capacity in connection with the Games.

### **Documentation**

8. All permanently imported goods are documented on a *Canada Customs Coding Form*, Form B3-3.

9. The following Special Authority codes have been created in the Customs Commercial System (CCS) to provide for full customs duty relief and or partial or full GST relief. This number should appear in field 6 of the Form E29B and in field 26 of the Form B3-3.

	<b>Special Authority code</b>
<b>Full GST Relief</b>	08-1766F0003
<b>Partial GST relief at a rate of 1/60th</b>	08-1766F0002
<b>No GST relief</b>	08-1766F0001

### **Additional information:**

10. For additional information, please contact:

Manager, Trade Incentives and Refunds Unit  
 Tariff Policy Division  
 Trade Programs Directorate  
 Admissibility Branch  
 Canada Border Services Agency  
 150 Isabella Street, 8th floor  
 Ottawa ON K1A 0L8

Telephone: 613-954-6878  
 Facsimile: 613-952-3971

