



Ottawa, June 2, 2009

CUSTOMS NOTICE 09-011

Temporary Importations Using the 2010 Olympic and Paralympic Winter Games Remission Order

1. This notice cancels and replaces Customs Notice 09-009 dated May 22, 2009. It has been revised to include updated contact information. There are no policy changes.
2. 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) for temporarily imported goods. For the purposes of this Order, "goods" do not include tobacco products and alcohol.
3. 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.
4. The Order outlines the conditions under which the customs duties may be relieved on some goods imported temporarily, and in some cases permanently, 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.

Definitions

5. 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.), OBS Vancouver, VANOC or an agent or representative 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 or 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 a resident in Canada and is not a GST registrant or

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

Customs duty relief

6. Goods for exclusive use in connection with the Games may be relieved of the customs duty when temporarily imported by the following: a Games family member or a media accreditation holder, and an authorized importer of goods other than vehicles.

7. In addition, vehicles of heading 87.02 or 87.05 may be imported temporarily customs duty free by an authorized importer of vehicles. Vehicles of heading 87.02 are motor vehicles for the transport of 10 or more persons including

the driver. Vehicles of heading 87.05 are special purpose vehicles not designed to transport persons or goods, for example fire fighting machines, road sweepers, and utility vehicles.

GST relief

8. The GST is fully relieved on goods imported temporarily for exclusive use in connection with the Games by the following individuals or organizations: a Games family member; a media accreditation holder; a non-resident, non-registrant broadcast rights holder; NOC; NPC; a non-resident, non-registrant official sponsor; OBS S.A; IOC, or the IPC.

9. The GST is partially relieved at a rate of 1/60th on goods imported temporarily for exclusive use in connection with the Games by the following individuals or organizations: a resident and/or GST-registrant broadcast rights holder or a resident and/or GST-registrant official sponsor.

10. Vehicles of heading 87.02 or 87.05 may be fully relieved of the GST when imported by a non-resident, non GST-registrant broadcast rights holder or a non-resident, non GST-registrant official vehicle importer. They are partially relieved of the GST at a rate of 1/60th when imported by a resident, and/or GST-registrant broadcast rights holder or a resident, and/or GST registrant official vehicle importer.

Calculation of partial GST relief at 1/60th

11. The partial GST relief at a rate of 1/60th is calculated based on the amount of tax owing, were the goods to be permanently imported divided by the length of time the goods are to remain in Canada. For example, the amount owing on goods with a Value for Tax (VFT) of \$12,000 that will be in Canada for four months would be calculated as follows: $\$12,000 \times 5\% / 60 \times 4 = \40.00 .

Documentation

12. All temporarily imported goods that are entitled to full relief of the GST are documented on a *Temporary Admission Permit*, Form E29B. All goods which are temporarily imported and entitled to partial relief of the GST or no relief of the GST are documented on a *Canada Customs Coding Form*, Form B3-3.

13. Exceptions will be made to documenting temporarily imported goods on a Form E29B where the importer or their agent has prior approval from the Pacific Regional Office to account for the goods on a Form B3-3. To receive an explanation of the conditions associated with such an authorization please contact Bonnie Glassford by phoning 604-666-0863 or by e-mailing her at

bonnie.glassford@cbsa-asfc.gc.ca. Alternate contacts are Angela Eng at 604-666-6769 (e-mail: **angela.eng@cbsa-asfc.gc.ca**) or Troy Skolrood and Brenda Millar at 604-666-4504 or mailbox: **CBSA2010FieldOperations.PAC-Vancouver-333Dunsmuir@cra-arc.gc.ca**.

14. 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.

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

Additional information

15. 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

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