



Ottawa, January 25, 2008

MEMORANDUM D8-1-2

In Brief

INTERNATIONAL EVENTS AND CONVENTION SERVICES PROGRAM (IECSP)

1. The attached pages 5-6 and 9-10 are to be replaced in Memorandum D8-1-2 dated November 15, 2007.
2. The key changes are as follows:
 - (a) Effective January 1, 2008, the rate of the GST and the federal component of the HST was reduced from 6% to 5%. The provincial component of the HST remains at 8%.
 - (b) For more information on the GST/HST rate reduction, call **1-866-959-7797**. This toll-free hotline service is available from 8:15 a.m. to 8:00 p.m. (local time), Monday to Friday.
3. Any questions concerning this memorandum should be directed to:

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International Events and Convention Services Program
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Ottawa, November 15, 2007

MEMORANDUM D8-1-2

INTERNATIONAL EVENTS AND CONVENTION SERVICES PROGRAM (IECSP)

This memorandum summarizes the conditions and procedures, which permit a foreign or domestic organization to temporarily import goods and services into Canada for a Canada Border Services Agency (CBSA) recognized convention, meeting, trade show, exhibition or event.

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GUIDELINES AND GENERAL INFORMATION

1. The International Events and Convention Services Program (IECSP), was developed by the federal government to encourage foreign businesses and organizations to hold their conventions, meetings, trade shows, events and exhibitions in Canada.
2. As a service for domestic and foreign meetings, events, exhibitions, conventions, and incentive travel, the IECSP, as part of the International Events unit within Operational Services Division of the CBSA provides guidance and information, aiding in the movement of visitors, event participants, exhibitors and temporarily imported goods and materials into and out of Canada.
3. The CBSA is responsible for providing integrated border services that support national security, public safety, trade and tourism. Every day, more than 300,000 people and \$1.9 billion worth of goods and services crosses the Canada-U.S. border. Given the magnitude of this two-way trade, maintaining a secure and efficient border is critical to both countries and their citizens. There are several new security initiatives that will impact document requirements and the processing of visitors to Canada. For example:
 - (a) Through the Smart Border Action Plan, Canada and the United States are:
 - (i) implementing joint programs to speed the flow of low-risk travellers and goods between our two countries.
 - (ii) deploying better equipment for detecting explosives, firearms and other dangers – without delaying the flow of low-risk people or goods; and
 - (iii) improving infrastructure that supports major border crossings.
 - (b) Under the Western Hemisphere Travel Initiative (WHTI), the USA will require citizens of the United States, Canada, Mexico, South and Central America, and the Caribbean to present a passport to enter the United States when arriving by air from any part of the Western Hemisphere beginning January 23, 2007. As early as January 1, 2008, U.S. citizens travelling between the United States and Canada, Mexico, Central and South America, the Caribbean, and Bermuda by land or sea will be required to present a valid U.S. passport or other documents as determined by the Department of Homeland Security. For full details, visit the American Consular Services at www.amcits.com or U.S. Customs and Border Protection at www.cpb.gov.
 - (c) The Security and Prosperity Partnership of North America between Canada, the United States and Mexico, is an initiative to further enhance the security

of North America and promote the economic well being of the three North American partners.

CBSA SINGLE WINDOW SERVICE

4. The CBSA offers the IECSP as a single window border service to the business community, foreign organizations, event organizers and the convention, visitor and incentive travel industry. This enables the client to make one primary contact for information on federal government services and requirements associated with international events and conventions. More complex technical information requests relating to other federal government programs are normally directed to the respective department or agency for clarification and guidance.

Initial Contact

5. Once it has been determined where you want to hold your event in Canada, you or your delegated representative, can start making arrangements with the IECSP to ensure the smooth processing of goods and delegates across the Canadian border.
6. Contact the IECSP regional coordinator at the CBSA office nearest to your event location. You may do this by letter, telephone or facsimile. IECSP contact information is listed in Appendix E.
7. Initial contact with the IECSP, should provide the following information:
 - (a) when and where the event will take place;
 - (b) the number of participants, both Canadian and foreign, expected to attend;
 - (c) the name of the person who will be on site and responsible for processing any necessary CBSA documents when the goods arrive in Canada. This could be the event organizer or one of your employees, a customs broker, or a delegated unpaid representative. See Memorandum D1-6-1, *Authority to Act as Agent*;
 - (d) a list of all goods you plan to bring into Canada, their origin and intended use, as well as details on when, where, and how these goods will arrive;
 - (e) identify any controlled goods being imported;
 - (f) indicate if there will be any goods sold or given away;
 - (g) advise the IECSP if you would like to request the event to be considered for border to show on-site clearance privileges; and
 - (h) that you would like to know if the goods qualify for duty-free entry and/or provisions which will provide full or partial relief from the GST/HST.

8. The initial letter of contact should be submitted to the IECSP regional coordinator at the CBSA office nearest the location of the event. An example of an initial letter of contact is shown in Appendix A. The CBSA-IECSP requires fifteen to thirty business days advance notice in order to process a “recognition” request and provide advice on any specific Canadian government requirements relating to an event. Event size and logistics, visa requirements, import/export permit requirements and regional workload, are some of the factors considered by the IECSP when determining advance requirements. (In those situations where this service is requested without sufficient lead-time, the decision to provide a letter of recognition will rest with the local IECSP coordinator.)

Recognition Process

9. The IECSP’s goal is to make the import process simpler for foreign conventions, domestic conventions with foreign content, exhibitions, meetings, trade shows and various types of events held in Canada by identifying the CBSA’s border requirements to the client before the event takes place. This is known as the “recognition” process.

10. After reviewing the event details presented in the initial request, the IECSP will determine:

- (a) if your event qualifies under the IECSP’s international event or convention sector guidelines;
 - (i) is for a bona fide meeting, convention, tradeshow, exhibition, international or special event;
 - (ii) is not undertaken to evade compliance with any legislation or regulatory requirement of any Canadian government department or agency.
- (b) any applicable tariff remission privileges that can be applied to the goods you intend to bring into Canada;
- (c) if on-site border clearance services can be provided for the event; and
- (d) any other government department (OGD) requirements to be met before holding the event in Canada.

11. The IECSP regional coordinator will issue the letter of recognition explaining all Canadian border requirements based on the information you, your event coordinator or representative provides.

Letter of Recognition

12. The letter of recognition will identify CBSA border procedures or any anticipated OGD requirements and confirm the specific services the IECSP may provide for the event, such as:

- (a) on-site border services clearance privileges;
- (b) terms and conditions to secure after-hours clearance;
- (c) determination of relevant border procedures and tariff treatments applicable to the importation of the event goods;
- (d) any bonded warehouse privileges;
- (e) contact information relating to Citizenship and Immigration Canada (CIC) requirements for foreign delegates and workers, work authorization and validation requirements or the need of a speakers letter of introduction or any other government department requirements relating to the event; and
- (f) any conditions that may attract CBSA special service charges.

13. The letter of recognition acts as a letter of introduction for your event, to be submitted to CBSA officials at time of entry into Canada, in order to aid the process of bringing the event attendees, speakers and goods, temporarily into Canada.

14. To ensure a smooth entry process, a copy of the letter of recognition should:

- (a) be forwarded to participants, exhibitors, delegates, or guest speakers by the event coordinator or broker for eventual presentation to a CBSA officer at the Canadian border crossing;
- (b) accompany any shipment of commercial goods to the event; and
- (c) be forwarded to the designated representative or customs broker, as applicable.

15. All personal and event information provided to the IECSP is protected in accordance with the *Privacy Act* and Section 107 of the *Customs Act*. The information may be disclosed to other Government of Canada departments and agencies. This ensures that event planners and participants are made aware of tax or duty remissions and any specific Canadian government requirements related to their event. Disclosure of the information adheres to Canadian legislative requirements and facilitates the entry process for goods and people attending CBSA recognized events held in Canada. See Memorandum D1-16-1, *Explanation of Section 107 of the Customs Act*. For the CBSA operational guidelines, see Interim Memorandum D1-16-2, *Section 107 of the Customs Act*.

OTHER GOVERNMENT DEPARTMENTS (OGD'S)

Temporary Entry Permit Requirements

16. The CBSA administers over 90 Canadian acts and legislation on behalf of other government departments (OGD's) and agencies.

17. In many instances, the letter of recognition and personal documents proving citizenship are the only documents required when entering Canada to attend CBSA recognized events. However, the IECSP regional coordinator will liaise with the appropriate OGD's and agencies, such as Citizenship and Immigration Canada (CIC), Foreign Affairs and International Trade Canada, Transport Canada (TC) to confirm that this is the case. For example, visitors from some countries require CIC issued visas, some goods may need agricultural or health permits issued by the Canadian Food Inspection Agency (CFIA) or import permits issued by Foreign Affairs and International Trade Canada, and a refundable security deposit may be required by the CBSA (see the section on Security Deposits). The IECSP regional coordinator will also liaise with the various ports of entry so that they will be aware of and prepared for the arrival of participants and goods for the event.

18. The IECSP regional coordinator will ensure you are advised of any specific requirements and conditions associated with the goods or event and how to acquire any needed permits or other documents. These requirements, along with contact information, will be explained in your letter of recognition. The IECSP regional coordinator will advise you if you have to contact the OGD directly for further clarification on their regulations or permit requirements.

19. For information relating to the various OGD requirements, visit www.canada.gc.ca or see the Memorandum D19 Series, *Acts and Regulations of Other Government Departments*. Additional information specific to IECSP recognized events is available in:

- (a) Appendix B – Citizenship and Immigration Canada (CIC)
- (b) Appendix C – Transport Canada (TC)
- (c) Appendix D – Canadian Food Inspection Agency (CFIA)

TEMPORARY ENTRY – VISITING CANADA

Visitor Entry Requirements

20. Generally, you can enter Canada as a visitor for six months unless otherwise indicated in writing by a border services officer. You cannot obtain a visa at the Canadian port of entry. This must be done at a Canadian embassy,

consulate, or mission before entering Canada. Contact a Canadian embassy, high commission or consulate for information on what you will need before coming to Canada.

21. Visitors to Canada must meet the following conditions:

- (a) must be healthy. You might need a doctor's examination if your duration of stay is greater than six months. Also, Canada does not pay for hospital or medical services for visitors. Make sure you have health insurance to pay your medical costs before you leave for Canada;
- (b) must respect Canadian laws;
- (c) will need a valid passport, proof of who you are or other international travel documents;
- (d) will need a Temporary Resident Visa (TRV) to visit or transit Canada, if you are a citizen from one of the countries or territories which requires a visa; and
- (e) may need a letter of invitation (citizens from countries or territories requiring visas) from someone in Canada.

22. **You may not be permitted to enter Canada if you have a criminal conviction, including a conviction for driving while impaired.** Find out more about inadmissibility to Canada by contacting Citizenship and Immigration Canada, or contact a Canadian embassy, high commission or consulate for information on what you will need before coming to Canada.

23. A passport is the most widely recognized and accepted international travel document and if you do not have a valid passport, you may encounter difficulties returning to the U.S. To enter Canada, you will need a passport and may require a valid visa. If you are a citizen of the United States, you do not need a passport to enter Canada. However, you should carry proof of citizenship, such as a birth certificate, certificate of citizenship or naturalization, as well as a photo ID. If you are a permanent resident of the United States, you should bring your permanent resident card (i.e., green card) with you.

24. The CBSA does not consider temporary residents of the U.S. who carry a Temporary Resident Card (Form I-688) or Employment Authorization Card (Form I-688A or I-688B) to be permanent residents of the U.S. These residents need a passport for travel to Canada and may also need a visitor's visa.

25. Foreign students, temporary workers in the U.S., or visitors in the U.S. who want to return to the U.S. after visiting Canada, will require a passport to travel to Canada and may also require a visitor's visa. Your status in the U.S. does not offer any status in Canada, or necessarily give you the right to re-enter the U.S. Check with an office of the

U.S. Customs and Border Protection before leaving the U.S. to make sure you have all the necessary papers to return there.

26. If you are from a country other than the U.S. and are not a U.S. citizen or legal permanent resident, you will need a valid passport or a travel document. Citizens of some countries may also need visas to enter or transit Canada.

27. A list of countries whose citizens need a visa to enter or transit Canada can be found at the Citizenship and Immigration Canada Web site at www.cic.gc.ca or you may enquire about visa requirements by calling their toll-free number (in Canada only) at **1-888-242-2100**. From outside of Canada, contact the Canadian embassy, high commission or consulate directly responsible for your region or contact Canada International at 1-613-944-4000.

Travelling With Children

28. Make sure to carry proper identification for yourself and any children travelling with you. Proper identification includes a birth certificate, a passport, citizenship card, permanent resident card or certificate of Indian status.

29. Parents who share custody of their children should carry copies of the legal custody documents. It is also recommended that they have a letter of authorization from the other custodial parent to take the child on a trip out of the country. Included in the letter of authorization should be the parents' full name, address and telephone number.

30. When travelling with a group of vehicles, parents or guardians should arrive at the border in the same vehicle as the children.

31. Adults who are travelling with children and are not the custodial parents or guardians should have written permission from the parents or guardians to supervise the children. The permission letter should include addresses and telephone numbers where the parents or guardian can be reached.

32. CBSA officers are always on the alert for abducted and missing children at international airports and land border crossings, and may ask detailed questions about the children who are travelling with you.

33. As members of the Our Missing Children program, a joint initiative involving the CBSA, the RCMP, Foreign Affairs and International Trade Canada, and the Department of Justice Canada, our goal is to help locate abducted or missing children and return them to their proper guardians.

Personal Allowances – Alcoholic Beverages and Tobacco Products

34. Minimum ages for the importation of alcoholic beverages and tobacco products, as prescribed by provincial or territorial authority, are 18 years for Alberta, Manitoba

and Quebec, and 19 years for Yukon, Northwest Territories, Nunavut, British Columbia, Saskatchewan, Ontario, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

35. If you meet the age requirements set by the province or territory where you enter Canada, you can bring in for your personal use, free of duty and taxes, alcoholic beverages consisting of either 1.5 litres of wine **or** 1.14 litres (40 ounces) of alcohol, **or** a total of 1.14 litres of wine and alcohol, **or** 24 x 355 ml (12 ounces) cans or bottles (8.5 litres) of beer or ale.

36. You are allowed to bring in additional quantities of alcoholic beverages up to the provincial limit everywhere in Canada, except in Nunavut and the Northwest Territories, provided you pay the applicable duties and taxes.

37. You can bring into Canada for your personal use 200 cigarettes, 50 cigars, and 200 grams (7 ounces) of manufactured tobacco and 200 tobacco sticks duty and tax free.

38. If you bring in more than these amounts, you will have to pay the applicable federal duties, taxes, and provincial fees. In order to qualify for duty and tax-free entry, you must have these items with you when you enter Canada. If you plan a side trip abroad during your visit, you have to be out of Canada for at least 48 hours to be eligible to claim these entitlements again. Our CBSA publication entitled *Information for Visitors to Canada and Seasonal Residents* is available at most CBSA offices and is also available online at www.cbsa.gc.ca and outlines personal allowance exemptions and requirements in further detail.

Personal Baggage and Conveyances

39. Items such as personal vehicles, cameras, tape recorders, personal computers, and other articles, temporarily imported for the personal use of delegates attending a recognized event in Canada may be imported free of duties and taxes as "personal baggage" as outlined in Memorandum D2-1-1, *Temporary Importation of Baggage and Conveyances by Non-residents* and the CBSA publication entitled *Customs Information for Visitors to Canada and Seasonal Residents*.

Personal Goods and Currency

40. You can import goods temporarily for personal use while in Canada exempt from duties and taxes provided you declare the goods to the CBSA when entering and take them with you when leaving Canada. Also, be aware, that there are no restrictions on the amount of money that you can bring into or take out of Canada, nor is it illegal to do so. However, under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, you now have to report to a border services officer, amounts equal to or greater than CAN\$10,000 that you are bringing into or taking out of

Canada. For more information, please refer to the CBSA publication entitled *Crossing the Border With \$10,000 or More*.

Drugs for Medical Use

41. If you are importing prescription drugs, make sure they are clearly identified. The drugs should be in the original packaging, with a label that specifies what they are and that they are being used under prescription. If this is not possible, carry a copy of the prescription or a letter from your doctor.

Working in Canada

42. Foreign nationals intending to work in Canada will require a work permit giving the foreign national permission to work for a specific employer, in Canada for a limited period, unless they are exempted within Human Resources and Social Development Canada (HRSDC) confirmation-exemption categories of work. For further information on HRSDC employment authorization exemption details, and employment authorization validation, see the table in Appendix B, which provides a summary of temporary entry requirements that CIC developed to facilitate the entry of short-term business visitors in support of the IECSP.

43. You may also contact the HRSDC Foreign Worker Program directly at www.hrsdc.gc.ca or through Service Canada at www.servicecanada.gc.ca or call: 1-800-O-Canada (1-800-622-6232) or TTY/TDD 1-800-926-9105. Calls can be made from Canada and the United States, toll-free Monday to Friday, 8:00 A.M. to 8:00 P.M. Service is provided in English and French.

Non-Residents Who Render Services in Canada (Canadian Income Tax)

44. Non-residents who render services in Canada may have to pay tax on any income earned. For more information on rendering services in Canada, please visit the Canada Revenue Agency (CRA) Web page at www.cra.gc.ca or call the CRA Business Enquiries line at 1-800-959-5525.

CANADA'S GOODS AND SERVICES TAX / HARMONIZED SALES TAX (GST/HST)

Registering for GST/HST

45. Like a national sales tax or a value-added tax paid by consumers in other countries, Canada's 5% GST (the GST was reduced from 7% as of July 1, 2006) is a value-added tax charged by GST/HST registrant businesses on most goods and services provided in Canada. In the provinces of Nova Scotia, New Brunswick, and Newfoundland and Labrador, a harmonized sales tax (HST) of 13% is charged on most goods and services provided in these provinces.

46. Generally, every person who provides goods or services in Canada in the course of a commercial activity engaged in by the person in Canada must register for GST/HST purposes except where the person is a "small supplier" or is a non-resident person who does not carry on any business in Canada. For additional information on GST/HST registration, please refer to the CRA guide *Doing Business in Canada – GST/HST Information for Non-Residents*. To register for GST/HST, call the Canada Revenue Agency Business Enquiries at 1-800-959-5525 for service in English or 1-800-959-7775 for service in French.

47. For general information on GST/HST, refer to the CRA guide *General Information for GST/HST Registrants*. Also, GST publications such as pamphlets and guides are available at any tax services office or on the CRA Web site at www.cra.gc.ca. CRA publications can also be ordered by calling 1-800-959-2221.

GST/HST Status of Imported Goods

48. Commercial goods imported into Canada are subject to GST or the federal part of the HST at 5% with the exception of "non-taxable imports." Taxable non-commercial goods imported by a resident of a participating province are subject to HST at 13% on the value as determined by the CBSA.

49. There are specific legislative provisions, which deem certain imports to be "non-taxable imports" for purposes of the goods and services tax/harmonized sales tax (GST/HST), for example:

(a) *Foreign Organizations Remission Order, 1983* (FORO) – Tariff item No. 9830.00.00;

(b) *Commercial Samples Remission Order*; and

(c) Section 213 of the *Excise Tax Act* and section 1 of Schedule VII to the *Excise Tax Act*.

50. Under the *Foreign Organization Remission Order, 1983* (FORO) of the *Financial Administration Act*, 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.

51. The meeting, or convention cannot be open to the general public and the goods must be exported immediately following the conclusion of the event.

52. Full relief of GST/HST may be provided on the importation of commercial samples by a non-resident or a resident who is the designated representative of a foreign supplier and negotiates sales contracts only in the name of the foreign supplier under the following conditions:

(a) the commercial sample, while in Canada, will remain in the ownership of the non-resident of Canada;

(b) where a commercial sample value is more than CAN\$1,000 the importer will:

(i) give the locations in Canada where the sample will be exhibited or demonstrated;

(ii) provide proof the sample is at the given locations;

(iii) maintain records of the commercial sample under Section 40, *Customs Act* and Regulations, while it is in Canada; and

(iv) produce the records for inspection on request.

(c) the commercial sample will not be exhibited or demonstrated in Canada by anyone other than the importer; and

(d) goods ordered as a result of the exhibition or demonstration of the commercial sample will not be supplied from within Canada.

53. Under section 1 of Schedule VII to the *Excise Tax Act*, commercial samples, display goods, and advertising films imported by a national or resident of Chile, Mexico, or the United States qualify for GST/HST relief if they meet the following conditions:

(a) are used solely by or under the personal supervision of such person in the exercise of the business activity, trade, or profession of that person;

(b) are not sold or leased while in Canada;

(c) are accompanied by a bond (if requested by CBSA) in an amount no greater than the duties (including the GST) that would be payable if the goods were accounted for under the provisions of Section 32 of the *Customs Act* or by another form of security, releasable upon exportation of the goods. A bond for duties shall not be required for goods that originate in Mexico, Chile, or the United States;

(d) are capable of identification when exported;

(e) are exported upon the departure of that person or within such other period of time as is reasonably related to the purpose of the temporary admission; and

(f) be imported in no greater quantity than is reasonable for their intended use.

54. Display goods must also be imported for display at an event where the goods of various manufacturers or producers are displayed.

55. Products that form part of the display such as stands, tables, backdrops, decorations, display booths, tents, and other housings or coverings also qualify.

56. In the case of tents, they must do more than house the display. Because of their design, colour, material composition, or structure, they must form a physical, visual, and integral part of the display.

57. You can access the full text of the remission orders (FORO and commercial samples) and Schedule VII to the *Excise Tax Act*, at the Department of Justice Canada Web site at www.Canada.Justice.gc.ca or by requesting a copy from their Publications Department by mail at:

Department of Justice Canada
Communications Branch
Public Affairs Division
284 Wellington Street
Ottawa, Ontario
Canada K1A 0H8

Telephone: 613-957-4222

Fax: 613-954-0811

E-mail: webadmin@justice.gc.ca

GST/HST – VISITOR REBATE PROGRAM

Elimination of the GST Visitor Rebate Program

58. Proposed amendments to the *Excise Tax Act* were announced on September 25, 2006 that would eliminate the GST Visitor Rebate Program effective April 1, 2007. However, if a written agreement for a supply to which GST relief applies was entered into prior to September 25, 2006, the relief would generally continue to be available until April 1, 2009. In addition, the current one-year period to claim a rebate would continue to apply.

59. References to the GST should be read as references to the GST and the federal component of the HST. Information on the provincial component of the HST is not yet available. Visit www.cra.gc.ca for full details and updates on information on the elimination of the Visitor Rebate Program.

Refund for Foreign Conventions

60. A refund for foreign conventions, may be claimed by:

(a) sponsors of a foreign convention;

(b) organizers of a foreign convention who are not registered for GST/HST.

61. These persons may be able to claim a refund for the tax paid on short-term accommodation, convention facilities, and related convention supplies. This refund is claimed on Form GST386, *Refund Application for Foreign Conventions*. For more information on these refunds and how to claim them, see the publication entitled *Tax Refund*

for *Non-Resident Travel Organizers and Foreign Conventions*, which is available at any CRA tax services office or from the CRA Web site at www.cra.gc.ca.

Refund for Non-Resident Exhibitors

62. Non-resident exhibitors who are not registered for GST/HST may be able to claim a refund for the GST/HST and QST (the provincial sales tax in Quebec) paid on the lease or rental of space and related convention supplies for foreign and domestic conventions.

63. Non-resident exhibitors may also be eligible for a refund of the GST/HST paid on short-term accommodation while they are in Canada.

64. These refunds are claimed on form GST386, *Refund Application for Foreign Conventions*. For more information on these refunds and on how to claim them, see the publication entitled *Tax Refund for Non-Resident Travel Organizers and Foreign Conventions*, which is available at any CRA tax services office or from the CRA Web site at www.cra.gc.ca.

Refund for Individual Non-Residents

65. This refund allows non-residents to claim the tax paid on eligible short-term accommodation and on eligible goods exported from Canada. For example, delegates may be able to claim this refund for goods bought in Canada while attending a convention if they export them within 60 days.

66. This refund is claimed on Form GST176, *Application for Tax Refund for Visitors to Canada*. There is no charge for this service.

67. Non-residents will have to provide proof that they have exported the goods from Canada. The proof of export changes with the mode of travel used to leave Canada and the value of the individual goods being exported. For more information see the CBSA publication entitled *Tax Refund for Visitors to Canada*.

68. Visitors to Canada can get the refund application form and the GST/HST pamphlet at CRA tax services offices, CBSA offices, Canadian embassies and consulates, participating Canadian duty free shops, most tourist information centres, and some hotels and retail stores in Canada, or from the CRA Web site at www.cra.gc.ca.

TEMPORARILY IMPORTING GOODS TO YOUR EVENT

69. It is important to note that temporarily imported goods cannot be imported if they are prohibited. Any import restrictions or controls are not waived just because the goods are imported temporarily. The goods must meet all OGD requirements. See section entitled "Prohibited, Restricted or Controlled Goods."

70. Goods imported for sale are not considered to be "temporarily imported" even though a portion of the goods may not be sold and will subsequently be exported.

71. Goods for sale are accounted for upon entry using a B3, *Canada Customs Coding Form*.

Tariff Item No. 9993.00.00 – Temporarily Imported Goods

72. Generally, all goods being imported temporarily into Canada will qualify for customs duty-free entry under tariff item No. 9993.00.00 as long as the goods are not being imported for sale, lease, further manufacturing, or processing. For tariff classification regulations, see Memorandum D10-13-1, *Classification of Goods*.

73. There are no restrictions on temporary importation of most types of goods or the use to which they may be put. For example, fireworks that are imported for pyrotechnic competitions are defined as consumable goods and are not entitled to the provisions of this tariff item.

74. Projectors, cameras, audio-visual equipment, sound and lighting equipment, typewriters, computers, and other office equipment used for display or demonstration purposes, qualify for customs duty-free temporary entry under tariff item No. 9993.00.00 as long as they are exported from Canada within 18 months.

75. Goods cannot be imported in a quantity that may cause the inspecting Canada border services officer to doubt that they will be exported.

76. Goods that are eligible for temporary importation may be documented on Form E29B, *Temporary Admission Permit*, or an ATA Carnet or a C.P.D. Canada/China Taiwan Carnet, and a refundable security deposit may be required.

Tariff Item No. 9830.00.00 and the Foreign Organization Remission Order (FORO)

77. Tariff item No. 9830.00.00 and the *Foreign Organization Remission Order* (FORO) may apply to some goods imported for meetings or conventions held in Canada by foreign organizations. Certain goods may be customs duty free under tariff item No. 9830.00.00. The FORO relieves the GST/HST and excise taxes otherwise owing on those same goods. Under both provisions a foreign organization (but not a Canadian branch of that organization) is defined as a corporation with a head office outside of Canada or an association that is not incorporated and no member of which is a resident of Canada. Both provisions contain the following conditions:

- (a) the meeting or convention is not open to the Canadian public at large;

(b) the organization maintains suitable records as required for the administration of the provisions, and:

(c) the souvenirs imported to be given away and the official paraphernalia imported for sale that are not given-away or sold are exported immediately after the meeting or convention.

78. The following goods are conditionally customs duty free under tariff item No. 9830.00.00:

(a) banners, flags, papers, shields, stand decorations, backdrops, and other decorations;

(b) identification badges;

(c) information bulletins, booklets, programs, and memoranda relating to the meeting or convention or to products displayed at the meeting or convention;

(d) lapel buttons, billfolds, key cases, pens, pencils, corsages, T-shirts, scarves, mugs, jewellery, badges, and other souvenirs and official paraphernalia;

(e) printing plates, rolls, cylinders, matrices, moulds, exposed positive or negative films, and other goods for the production of advertising matter relating to the meeting or convention; and

(f) stationery, paper clips, pens, pencils, and other office supplies (not including office machines).

Souvenirs

79. Souvenirs are give-away items (such as lapel buttons, billfolds, key cases, pens, pencils, corsages, T-shirts, and scarves) that are distributed free to all persons attending a foreign event. The quantities must be limited to the expected attendance at the event.

80. Souvenirs, regardless of their value, qualify for duty-free entry under tariff item No. 9830.00.00 as long as the provisions listed in paragraph 75 are met. The FORO provisions of Memorandum D8-1-1, remits the GST/HST and excise taxes owing on those souvenirs valued at less than CAN\$25. It also relieves the requirement to pay GST/HST and excise taxes on those souvenirs valued at greater than CAN\$25 as long as they are exported.

81. Temporary entry of souvenirs by a foreign organization are accounted for with a customs accounting document (B3), using special authorization code 84-867 in field 26 to relieve the GST/HST.

82. After the meeting or convention is over souvenirs that are not exported and remain in Canada will be accounted for on a Form B3, *Canada Customs Coding Form*.

83. CBSA publication entitled RC4229, *Importing Commercial Goods into Canada*, provides instructions on how to complete the Form B3. You can also refer to Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

Official Paraphernalia

84. Official paraphernalia means mugs, jewellery, pens, scarves, T-shirts, badges, and similar items bearing the official registered symbol of a foreign organization. The paraphernalia is generally imported by the foreign organization for sale at its meeting or convention. Official paraphernalia that is given away is treated as a souvenir.

85. Normally goods imported for sale must be fully duty and tax paid at the time of importation. Only official paraphernalia that qualifies for duty free importation under the provisions of tariff item No. 9830.00.00 and the FORO may be documented on a Form E29B or on a carnet.

86. Once the meeting or convention is over, all unsold official paraphernalia must be exported and the official paraphernalia remaining in Canada must be accounted for on a Form B3. The goods are customs duty free under tariff item No. 9830.00.00. The GST/HST is relieved based on the percentage of non-residents officially in attendance at the meeting or convention.

87. If the total value of the shipment is CAN\$1,600 or more, the goods must be listed on a CBSA invoice or on commercial invoices, giving the name of the organization, the place and date of purchase, a description of the goods, the quantity, and their value.

Office Machines and Equipment

88. Office machines and equipment may be imported temporarily by foreign organizations customs duty relief under tariff item No. 9993.00.00 and relieved of the GST/HST under the FORO.

Advertising Material

89. Advertising material such as catalogues, price lists, and trade notices may be imported into Canada duty free under tariff item No. 4911.10.10 and tariff item No. 9929.00.00 when conditions of these tariff items are met. For further information, refer to Memorandum D8-3-1, *Advertising Material*.

Commercial Samples and Apparel Samples

90. Commercial samples coming from the United States, Mexico or Chile, regardless of the country of origin or tariff treatment, imported solely for the solicitation of orders for

goods or services provided from a country other than Canada, may be imported into Canada duty free under tariff item No. 9990.00.00 and tariff item No. 9991.00.00. Specific conditions of these tariff items must be met. For further information, refer to Memorandum D8-2-8, *Samples of Negligible Value (Tariff Item Nos. 9990.00.00 and 9991.00.00)*. For further information on apparel samples, see Memorandum D8-2-14, *Tariff Item 9936.00.00 – Apparel Samples*.

Tariff Item Nos. 4911.10.10 and 9929.00.00 and the Advertising Material Remission Order

91. Advertising material such as catalogues, price lists, and trade notices may be imported into Canada customs duty free under tariff item Nos. 4911.10.10 and 9929.00.00 when the conditions of these tariff items are met. Goods of these tariff items may also be eligible for GST/HST relief under the *Advertising Material Remission Order*. For further information, refer to Memorandum D8-3-1, *Advertising Material*.

Tariff Item Nos. 9990.00.00 and 9991.00.00 and the Samples of Negligible Value Remission Order

92. Commercial samples of negligible value coming from the United States, Mexico, Chile or Costa Rica, regardless of the country of origin or tariff treatment, imported solely for the solicitation of orders for goods or services provided from a country other than Canada, may be imported into Canada customs duty free under tariff item No. 9990.00.00.

93. Samples, originating in any country, representative of a particular category of goods that have been produced or an article for which production is contemplated may be imported into Canada customs duty free under tariff item No. 9991.00.00. The goods of both these tariff item nos. may be entitled to relief of the GST/HST under the *Samples of Negligible Value Remission Order*. For further information refer to Memorandum D8-2-8.

Security Deposits – Form E29B, Temporary Admission Permit

94. To ensure temporarily imported goods are exported from Canada, the border services officer may require the importer to post a security deposit.

95. The goods would then be documented on Form E29B as detailed in Memorandum D8-1-4, *Form E29B, Temporary Admission Permit*.

(a) The border services officer at the port of entry, or at the inland CBSA office, will outline any conditions requiring a refundable security deposit at the time of importation. This refundable deposit covers any duties and taxes that would apply if all the goods were to remain in Canada.

(b) The security deposit will be refunded by Government of Canada cheque, mailed to the address indicated on the *Temporary Admission Permit*, when the goods are taken out of the country under CBSA supervision. If the goods were destroyed while in Canada, and the damage certified by a border services officer, a police officer, or Fire Marshall, any security deposit made on those goods at time of importation will be refunded.

(c) Where the goods are eligible for full relief of the Goods and Services Tax (GST/HST) and the border services officer determines that the importer is low risk for compliance with the terms of the temporary importation, the goods can be released without a security deposit and documentation on a *Temporary Admission Permit*.

(d) The maximum amount of a security deposit for the temporary import of goods entering Canada under the CBSA regulations cannot exceed the duties (including the GST/HST and any other 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). The current deposit required (as of July 1, 2006) is 13% of the Value for Duty (VFD) of the goods. This amount reflects a 5% GST/HST amount combined with an average rate of customs duty of 8%.

(e) Where the goods are imported for commercial purposes and the total customs duties that would be owed (if the goods were permanently imported) is \$100 or less, a security deposit is not collected.

(f) The goods must meet the conditions of tariff item No. 9993.00.00.

(g) The \$100 amount does not include the GST/HST. A security deposit is not required on commercial goods imported temporarily into Canada under CBSA temporary import guidelines if they meet the conditions of tariff item No. 9993.00.00 and one of the following conditions:

(i) the goods are considered “originating” under the terms of the North American Free Trade Agreement (NAFTA), the Canada-Chile Free Trade Agreement (CCFTA), the Canada-Israel Free Trade Agreement (CIFTA), or the Canada-Costa Rica Free Trade Agreement (CCRFTA), where the importer presents the applicable Certificate of Origin (see Certificate of Origin);

(ii) imported by a federal or provincial government department;

(iii) intended for display or demonstration at a convention or exhibition held in Canada by any level of government, in Canada or a foreign state

(see also Memorandum D21-1-1, *Customs Privileges for Diplomatic Missions, Consular Posts, and International Organizations (Tariff Item No. 9808.00.00)*); or

(iv) commercial samples and advertising films, regardless of origin, imported from the United States, Mexico or Chile.

(h) If the goods are to remain in Canada, the importer or the importer's agent must submit a Form B3, *Canada Customs Coding Form* together with any supporting documentation, to the nearest CBSA office. These accounting forms must be accompanied by all copies of the Form E29B, *Temporary Admission Permit* returned to the importer or the importer's agent at the time of importation.

96. If goods are temporarily imported (free of duties and taxes) and are sold or disposed of in Canada, or if the goods are used for another purpose than identified at the time of importation, the person who imported the goods or diverted the goods to another use is liable to pay the duties and taxes owing and to report the diversion, as per Memorandum D8-1-1, *Temporary Importation (Tariff Item No. 9993.00.00) Regulations*, under the heading Goods Remaining in Canada.

97. Importers who temporarily import goods for further manufacturing or processing should refer to the duty deferral and drawback programs. In-depth information on these programs can be found in Memoranda D7-4-1, *Duty Deferral Program*, and D7-4-3, *NAFTA Requirements for Drawback and Duty Deferral*. Security deposits are not required when goods are documented on an ATA Carnet, or Taiwan Carnet as outlined below.

ATA Carnet and Taiwan Carnet

98. Carnets are international customs documents designed to simplify and streamline temporary entry procedures. Carnets are particularly useful for goods that will be imported into more than one country during the period for which the carnet is valid. A carnet replaces national temporary entry documents such as the Canadian Form E29B, and also guarantees duties will be paid if the temporarily imported goods are not re-exported in the time period allowed. Consequently, carnets eliminate the requirement to post security with customs.

99. Using a carnet for importing, exporting, or the transit of goods does not exempt those goods from Canadian customs laws, regulations, and procedures. Goods will not be released on a carnet unless they qualify for temporary entry and the required documents or certificates are produced.

100. Goods intended for sale, lease, processing, or repair are not allowed temporary importation on a carnet. Goods such as plants, food, and other consumable items that may be given away, disposed of, or used up are also not permitted on a carnet.

101. Where a carnet holder authorizes a customs broker or an agent to act on his or her behalf, customs may ask the broker or agent to produce written authorization from the person or company identified on the front cover of the carnet.

102. If the goods listed on the Carnet do not qualify for duty-free temporary importation, the carnet holder or representative will be advised that the goods must be either exported immediately or entered with a Form B3 and any applicable duty and taxes paid. For more information, see Memorandum D8-1-7, *Use of A.T.A. Carnets and Canada/China-Taiwan Carnets for the Temporary Admission of Goods*.

Certificate of Origin – NAFTA, CIFTA, CCFTA and CCRFTA

103. To benefit from a preferential tariff treatment provided under NAFTA, CIFTA, CCFTA, or CCRFTA, importers must be in possession of the applicable Certificate of Origin (NAFTA [Form B232], CIFTA [Form B239], CCFTA [Form B240], or CCRFTA [Form B246]). At the time of accounting, a claim for a preferential tariff treatment will indicate that the prescribed Certificate of Origin is in the importer's possession. The Certificate of Origin must be presented upon request to a CBSA officer.

104. A security deposit is not necessary for the temporary importation of goods originating from a NAFTA, CIFTA, CCFTA, or CCRFTA free trade partner when the importer presents a NAFTA, CIFTA, CCFTA, or CCRFTA Certificate of Origin. This certifies that the goods in question meet the specific rules of origin applicable to each free trade agreement.

105. A formal Certificate of Origin is not required for goods valued at less than CAN\$1,600 being imported under a free trade agreement. A handwritten statement attesting to the origin of the goods, either stamped or typed on a commercial invoice for the goods in question, is sufficient. For complete CBSA invoice requirements, see Memorandum D1-4-1, *Canada Customs Invoice Requirements*.

106. Certificate of Origin forms are available at all CBSA Regional offices and may also be found online at www.cbsa.gc.ca under the link for Publications and Forms. In-depth information on free-trade agreements can be found in CBSA Memoranda Series D11, *General Tariff Information*.

PROHIBITED, RESTRICTED, OR CONTROLLED GOODS

Clothing and Textile Permits

107. Foreign Affairs and International Trade Canada, administers quota controls on clothing and textiles. Effective April 1, 2005, only those clothing and textile products that are eligible for a tariff preference level (TPL) benefit established under NAFTA (U.S./Mexico), the CCFTA (Chile) or the CCRFTA (Costa Rica) are subject to import permit requirements. Otherwise, import permits for clothing and textiles issued pursuant to the *Export and Import Permits Act* will no longer be required. Memorandum D19-10-2, *Export and Import Permits Act (Importations)*, contains additional information on permits.

108. Further information on clothing and textile import permit requirements can be obtained from:

Textiles and Clothing Section
Trade Policy Division
Export and Import Controls Bureau
Foreign Affairs and International Trade Canada
125 Sussex Drive
Ottawa, Ontario K1A 0G2

Telephone: 613-996-3711
Facsimile: 613-995-5137
Web site: www.dfait.gc.ca

Firearms and Personal Protection Weapons

109. The CBSA is responsible for controlling firearms brought into Canada and there are stringent regulations governing the cross-border movement, possession, and use of firearms.

110. **In Canada, it is against the law to import weapons such as mace and pepper spray for your personal protection.** Certain firearms are restricted or prohibited as well.

111. Any non-resident traveller who imports a firearm into Canada must be 18 years of age and may import non-restricted firearms for the following reasons only:

- (a) sporting or hunting use, during hunting season only;
- (b) bona fide competition use;
- (c) in-transit movement through Canada. This movement does not involve vacationing in Canada and is interpreted as moving in the most direct route possible from point A to point B; and
- (d) for personal protection against wildlife in remote areas of Canada, as long as the border services officer is satisfied that the circumstances warrant the firearms to be imported. A remote area is a wilderness area not accessible by vehicle.

112. A Firearm Declaration Form (CAFC 909), confirmed by a CBSA Officer is needed to bring firearms into the country. The declaration will be valid for 60 days, unless an extension is requested through the Chief Firearms Officer (CFO), and it will cover all firearms listed on the declaration. Non-residents who do not have a Canadian firearms licence need to declare their firearms to the CBSA in writing, have it confirmed by a border services officer, and pay a 60-day \$25 confirmation fee. Please, fill out the declaration form ahead of time to save time at the point of entry, and wait until you arrive at the port of entry to sign the form, because the officer must witness your signature.

113. Visitors who borrow firearms from licensed Canadians (including outfitters) will need the non-resident temporary borrowing licence, which allows you to borrow registered non-restricted firearms while in Canada for a period of 60 days. There is a fee of \$30 for the non-resident temporary borrowing license for non-restricted firearms. To obtain an application form, contact the Canada Firearms Centre's toll-free information line at **1-800-731-4000** or visit the Canada Firearms Centre Web site at www.cfc-cafc.gc.ca, before you travel.

114. Many Canadian national parks forbid firearms and it is the park warden who will make the final decision concerning entry of the firearms into the park itself. For more information on rules for firearms, see the CBSA publication entitled *Importing a Firearm or Weapon Into Canada*, or Memorandum D19-13-2, *Importing and Exporting Firearms, Weapons, and Devices – Customs Tariff, Criminal Code, Firearms Act, and Export and Import Permits Act*.

Firearms for Display Purposes

115. In keeping with Canada's multilateral agreements on the international movement of firearms, an importer wanting to import firearms temporarily for display will need a permit, as required under the *Export and Import Permits Act*. You can contact Foreign Affairs and International Trade Canada at www.dfait.gc.ca or by calling at **1-800-267-8373** (in Canada) or 1-613-944-4000 from the USA (charges will apply), to obtain information on applying for one.

116. Automatic firearms are subject to re-export controls and dependant upon destination may not be allowed to leave Canada. See the "Automatic Firearms Country Control List" of the "Guide to Export Controls" at www.international.gc.ca/eicb.

For further information, contact:

International Trade Canada
Firearms Export and Import (EPE)
125 Sussex Drive
Ottawa, Ontario K1A 0G2

Telephone: 613-996-2387
 Fax: 613-996-9933

Narcotics and Other Substances

117. The compliance and monitoring of narcotics, precursor chemicals, controlled drugs and substances in Canada is overseen by Health Canada's Office of Controlled Substances, through strict import restrictions requiring import permits, and the department also works with law enforcement agencies to aid in the proper handling and reporting of controlled substances that have been diverted from legal channels. For more details, see Memorandum D19-9-2, *Regulations of Narcotics and Controlled and Restricted Drugs (Narcotic Control Act, Food and Drugs Act)*.

Obscenity, Child Pornography and Hate Propaganda

118. Any books, printed paper, drawings, paintings, prints, photographs, or representations of any kind that are deemed to be obscene under subsection 163(8) of the *Criminal Code*, that constitute hate propaganda within the meaning of subsection 320(8) of the *Criminal Code*, that are of a treasonable character, within the meaning of section 46 of the *Criminal Code*, or that are of a seditious character, within the meaning of sections 59 and 60 of the *Criminal Code*, are prohibited from entering Canada. Further, any photographic, film, video or other visual representations, including those made by mechanical or electronic means, or written material, that are deemed to be child pornography within the meaning of section 163.1 of the *Criminal Code*, are also prohibited entry into Canada. For more information, see Memorandum D9-1-1, *Canada Customs and Revenue Agency's Policy on the Classification of Obscene Material*, Memorandum D9-1-15, *Revenue Canada's Interpretative Policy for the Administration of Tariff Item 9899.00.00 – Hate Propaganda, Treason and Sedition*, and Customs Tariff Item No. 9899.00.00.

Food, Plants, Animals, Agricultural and Aquatic Commodities

119. The Government of Canada protects the health of Canadian animals, plants and natural habitats by restricting the importation of food, animals, plants and related products from foreign countries. These items can introduce harmful diseases, pests, viruses and microorganisms.

120. As a general rule, every traveller entering Canada must declare all food, animals, plants and related products they are carrying. Declarable items that do not pose a risk can be brought into the country. Those that could affect Canada's animals, plants and natural habitats are confiscated. For example, seemingly harmless products such as woodcarvings or fruits may carry insects capable of causing significant damage to Canada's forests. Similarly, feathers, meats and other animal products could spread avian

influenza (bird flu) or other animal diseases. In addition to affecting Canadian agriculture, many animal diseases may also harm human health and food safety.

121. The following items commonly carried by travellers must be declared:

- meat and meat products;
- cream, milk, cheese and other dairy products;
- plants, trees, cut flowers and their soil (may require an import permit);
- wood and wood products;
- fruits and vegetables (may require an import permit);
- pets, birds and other live animals (require an import permit or vaccination documentation);
- feathers and down;
- seeds and nuts; and
- baby formula.

122. All items brought into Canada must be clean and free of pests, soil and roots. Proof of the product's country of origin may be required. For more information on the import requirements for food, agricultural inputs, and agricultural products regulated by the Canadian Food Inspection Agency (CFIA) and other government departments, refer to departmental Memorandum D19-1-1 or see Appendix D for information on the CFIA Automated Import Reference System or visit the CFIA Web site at www.inspection.gc.ca for complete information on federal inspection services related to food, animal health, and plant protection.

123. Upon arrival in Canada, all un-manufactured wood packaging and dunnage associated with shipments originating from outside the continental United States, must display a valid International Plant Protection Convention (IPPC) mark. In the absence of an IPPC mark, a valid Phytosanitary Certificate from the country of origin stating an accepted treatment, which identifies the load, will be accepted. In both instances the wood packaging must be free from living pests and signs of living pests. For details, refer to the CFIA's D-98-08, *Entry Requirements for Wood Packaging Materials produced in all areas other than the Continental United States* at www.inspection.gc.ca.

Live Animals

124. The owners or designated representative must accompany all live animals entering Canada. The CFIA has information on import procedures for animals outlining basic guidelines for temporary import of animals.

125. Pet dogs and cats can be brought into Canada from the U.S. with a certificate of vaccination issued by a licensed American or Canadian veterinarian clearly identifying the pet and certifying that it has been vaccinated against rabies

some time during the previous 36 months. An exception is made for puppies or kittens that are younger than three months old.

126. Seeing-eye dogs are allowed into Canada without restrictions. Canadian law also guarantees that anyone using seeing-eye dogs may bring them into restaurants, hotels, and other businesses.

Export and Import Permit Requirements

127. It should be noted that certain goods are subject to restrictions by quotas and/or tariffs under the *Export and Import Permit Act* (EIPA), such as textiles and clothing, agricultural products, steel products, weapons and munitions. For more information, refer to Memoranda D19-10-2, *Export and Import Permits Act (Importations)*, D19-10-3, *Export and Import Permits Act (Exportations)*, D10-18-1, *Tariff Rate Quotas*, D10-18-5, *Customs Bonded Warehouses – TRQ Agricultural Goods*, and D10-18-6, *First-Come, First-Served Agricultural Tariff Rate Quotas*. Questions concerning permit requirements and the issuance of import permits should be directed to:

Export and Import Controls Bureau
Foreign Affairs and International Trade Canada
125 Sussex Drive, Tower C, 4th Floor
Ottawa, Ontario K1A 0G2

Telephone: 613-996-3711
www.international.gc.ca/eicb

128. Persons leaving from the United States, should check with the U.S. Department of Agriculture before departure to see if there are any special requirements or restrictions on taking agricultural goods from your area with you.

Endangered Species

129. A Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) permit is required for CITES-listed plant and animal species brought into Canada, including those kept as pets, and for any items made from them such as coats, handbags, or shoes. For more information on Canadian laws concerning endangered species, contact:

Convention on International Trade in
Endangered Species
Canadian Wildlife Service
Environment Canada
Ottawa ON K1A 0H3

Telephone: 819-997-1840 or
1-800-668-6767 (toll-free number)
Facsimile: 819-953-6283
www.cites.ec.gc.ca

130. Further details can be found in Memorandum D19-7-1, *Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)*.

Radio Communication and Telecommunication Equipment

131. U.S. residents visiting Canada may bring CB radios, VHF marine and aeronautical mobile radios, amateur (Ham) radios, walkie-talkies, family radio services (FRS) and mobile radio telephones (including cell phones) as part of their personal luggage, without authorization from Industry Canada.

132. A U.S. resident may also bring DTH satellite equipment into Canada, while visiting as part of their personal luggage provided that the equipment is not used and is not intended to be used in Canada.

133. Visitors from countries other than the U.S. should contact Industry Canada at strategis.gc.ca or call them at **1-800-328-6189**. You can also refer to their Radiocom information circular RIC 66 for regional contact information to request authorization to operate radio communication or telecommunication equipment in Canada. You may also call 613-998-3693 or contact the Spectrum Management and Telecommunications section of Industry Canada by email at spectrum_pubs@ic.gc.ca.

DUTIES

Goods for Sale

134. When importing goods for sale within Canada, full duties and taxes will be paid at the first point of entry, as outlined in Memorandum D17-1-0, *Accounting for Imported Goods and Payment of Duties Regulations*. However, if on-site CBSA clearance privileges have been authorized, the goods will travel directly to the event site for processing by a border services officer or the goods will enter a sufferance warehouse for processing and release by CBSA, as outlined in Memorandum D4-1-4, *Customs Sufferance Warehouses*.

135. When any unsold goods are exported at the close of an event and proof of export has been provided to CBSA, the importer of record is entitled to a refund of the duties and some taxes (but not the GST/HST) paid on the unsold portion of the shipment, as outlined in Memorandum D17-2-1, *Coding of Adjustment Request Forms*.

136. For more details on export procedures and acceptable validation receipts, see the section on exporting goods or Memorandum D8-1-4, *Form E29B, Temporary Admission Permit*, section "Alternate Proof of Export."

137. Under certain circumstances a portion of an event site may be licensed by CBSA as a bonded warehouse and once an event site is authorized as a licensed bonded warehouse, the goods for sale will move directly into the bonded warehouse area and the duties and taxes including the GST will be deferred until the goods have been either sold or exported. For more information on the bonded warehouse option for conventions, see section “Bonded Warehouse Option.”

Claiming a Remission

138. To claim a remission of the duties and taxes imposed under the *Excise Tax Act*, the importer must present a completed Form B2 accounting document for all official paraphernalia that is exported under CBSA supervision. Memorandum D6-2-3, *Refund of Duties*, outlines the legislation and explains the policy and procedures for the refund of duties on imported goods.

139. A remission of duties and taxes imposed under the *Excise Tax Act* may be granted as specified in Section 6 of the FORO, of Memorandum D8-1-1, which states that a remission of all taxes paid or payable under any part of the *Excise Tax Act* on official paraphernalia imported by a foreign organization for sale at a meeting or convention and sold there, is hereby granted.

SERVICE OPTIONS

On-Site Service (Border to Show)

140. Event goods being shipped by bonded carrier will clear customs at port of entry, travel to in-land destinations on Form A8A (B), *Cargo Control Document*, and will be processed by CBSA at the inland port or move directly to the event site for events granted IECSP border to show approval. For CBSA regulations on reporting of goods transported by air mode, see Memoranda D3-2-2, *Air Cargo – Import Movements* or D3-4-2, *Highway Cargo – Import Movements*, and for reporting of goods transported by other modes, see D3 Series.

141. On-site service means a CBSA border services officer will be on site during the bonded carrier move-in and/or move-out, and possibly at other times during the event to review and process documentation, answer questions, and perform any required examination of goods.

142. On-site service allows bonded carrier shipments to move directly to the show site once the goods are declared on entry. This pre-approval procedure is called “border to show” and offers the advantages of expedited border crossings, faster set-up at the event site, on-site expertise, and problem resolution.

143. For event goods that are shipped by common carrier to an event granted on-site clearance, the carrier will present Form A8A (B) on entry. Depending on the port of entry, the

carrier may be issued a single trip authorization allowing the non-bonded carrier to proceed to the event site and depending on the nature of the goods, the importer may be required to list the goods on a *Temporary Admission Permit* (E29B) and post a refundable security deposit at time of entry. See section “Common Carriers.”

144. If the shipment contains goods for sale, a completed Form B3 must be presented to the CBSA Officer on arrival at the event site. Procedures for completing B3 accounting documents can be found in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

145. If you would like to be considered for on-site clearance, be sure to request this service in your initial letter to the CBSA. The IECSP regional coordinator will determine if the event qualifies for on-site services, and reply with a letter of recognition authorizing this service. In some instances, special service charge fees may apply.

Special Service Charges (Cost Recovery)

146. Cost recovery procedures are applied to all requests for new or enhanced service from an identifiable client receiving a specific benefit from the CBSA service, for an external client, such as an importer, a transportation company, a municipality or an airport operating authority, or from a federal government department or agency, the government of a province, or an international government, or other body.

147. The fees charged for the CBSA services represent, to the extent possible, the actual cost of providing the services.

148. Section 167 of the *Customs Act* provides CBSA the authority to charge for special services. Cost recovery for the Convention Services Program may be applied to the following types of services:

- (a) CBSA clearance of imported goods and conveyances;
- (b) CBSA clearance of arriving international passengers;
- (c) CBSA clearance of goods for export;
- (d) CBSA services to conventions or international events in Canada; and
- (e) CBSA performing collection of fees, levies, or taxes at the border on behalf of another federal department, agency or a province.

149. Special service charges may not be applicable during regular business hours, which may vary depending upon the location of your event. Contact the IECSP regional coordinator located in the region where your event is being held, to find out what the local CBSA business hours are, or call the BIS phone service during regular business hours, Monday to Friday (except holidays) from 8:00-16:00 local

time at **1-800-461-9999** (toll free) within Canada or at 204-983-3500 or 506-636-5064 (long-distance charges apply) from outside Canada. Memorandum D1-2-1, *Special Services*, explains the guidelines and charges to be applied by CBSA.

Bonded Warehouse Option

150. Bonded warehouses are facilities licensed and regulated by the CBSA and operated by the private sector. Goods stored in a bonded warehouse are considered to have been brought into Canada but have not been released by the CBSA. IECSP recognized events, may apply for a temporary (**up to 90 day with possible extension**) bonded warehouse licence for the event location or a part of the location if CBSA requirements are met.

151. This option allows goods to move from one location to another with consistent border clearance services or into and out of the warehouse site with minimum CBSA intervention which is very effective for exceptionally large events such as ice shows, recreational vehicle outings, international sporting events, competitions, and events such as gambling/casino exhibitions that require a controlled environment while in Canada.

152. When an event site is approved and operating as a bonded warehouse, on-site CBSA officers will be available for information, client assistance, and problem resolution.

153. Using a bonded warehouse defers any payment of customs duties, taxes, and GST on imported goods until the goods have entered the domestic market.

154. If the goods are exported from the bonded warehouse, no payment of customs duties, countervailing duties, anti-dumping duties, or excise duties and taxes including the GST and HST is required.

155. Low-risk goods being temporarily imported for display, sampling, inspection, or testing at a bonded warehouse do not require a security deposit upon entry.

156. The bonded warehouse option allows a single tariff classification number to be used for goods being imported into Canada temporarily and subsequently exported at the close of the event.

157. With the bonded warehouse application, only one consolidated warehouse entry package needs to be submitted to account for the ex-warehoused activity of all goods.

158. An event planner or organizer, a convention or conference facility owner or operator, a hotel operator, or a customs broker can apply for a bonded warehouse licence.

159. To apply, complete a Form E401, *Application for a Licence to Operate a Customs Bonded Warehouse*, and submit it to the nearest Canada border services office. For

further information on this option, see Memorandum D7-4-1, *Duty Deferral Program*, under the heading “Bonded Warehouse Program.”

Documentation for Goods in a Bonded Warehouse

160. The importer or their agent must present a single consolidated “for warehouse” Form B3 Type 10 supported by a complete list of the goods, identifying quantity, value, and country of origin under a single tariff item.

161. The importer, or their agent can present separate “for warehouse” documents on behalf of individual exhibitors or each individual exhibitor can present separate “for warehouse” documents, as outlined in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

Multi-Stop Events

162. Events travelling to other locations need individual bonded warehouse numbers issued for each site.

163. Goods will be transferred from site to site using standard customs documentation. At the last stop, the multi-stop event will close, submitting a B3 Type 21 *Ex-Warehouse, Export Entry* for exported goods or a B3 Type 20 *Ex-Warehouse, Consumption Entry* for goods left in Canada.

164. All required permits or certificates must be presented with the “for warehouse” document as outlined in the CBSA letter of recognition.

Record Keeping

165. The licensed operator is responsible for maintaining a record system identifying the goods that came in, what happened to the goods, which goods were transferred to another location, which goods were left in Canada, and the goods to be exported. These requirements are detailed in Memorandum D17-1-21, *Maintenance of Records and Books in Canada by Importers*.

Sold Goods

166. Goods that are sold must first be accounted for with a B3 Type 30 *Transfer of Goods Entry* to change the importer of record. With respect to the determination of value for duty for temporarily imported goods sold in Canada, see Memorandum D13-11-1, *Goods Sold in Canada While Entered Temporarily for Conventions and Exhibitions*.

167. The individual exhibitors or their agents can then present a B3 Type 20 *Ex-Warehouse, Consumption Entry* to account for all applicable duties and taxes on sold goods.

Exported Goods

168. Exported goods must be reported (see “Exporting Goods” section) on a consolidated or individual B3, Type 21, *Ex-Warehouse, Export Entry*. The B3 entry types and how to complete them are discussed in detail, in Memorandum D17-1-10, *Coding of Customs Accounting Documents*.

MOVING YOUR GOODS TO THE EVENT

169. Goods cannot be moved to the event site or released into Canada unless any required documents, permits or certificates are produced at the time of entry.

Border to Show

170. “Border to show” privileges (see “Service Options”) means that goods imported temporarily into Canada can be authorized to travel directly to the show site for CBSA clearance when shipped to recognized events with approved “on-site” service. You can ask the regional coordinator if your event qualifies for this expedited service during the recognition process leading up to your event.

Administrative Monetary Penalty System (AMPS)

171. CBSA has established guidelines for commercial clients designed to address non-compliance with Canada’s trade and border legislation. For information on these guidelines, see Memorandum D22-1-1, *Administrative Monetary Penalty System* or visit the CBSA Internet site at www.cbsa.gc.ca.

Common Carrier

172. All event goods being shipped by a common carrier (in all modes of transport) must be presented to CBSA with a Form A8A (B) *Cargo Control Document*.

173. The document can be completed before or on arrival at the port of entry, and must provide enough details about the goods to allow the CBSA to determine if they are admissible. Attaching an inventory list of the goods and a copy of the letter of recognition will be beneficial.

174. Convention display goods being shipped by common carrier to a recognized convention with on-site customs clearance privileges may obtain an authorization (one-trip), to transport their goods inland to the event site. The one-trip authorization requires a refundable security deposit and a completed Form E370, *Application to Transact Bonded Carrier and Forwarding Operations*. See the D3 Memoranda Series, *Transportation*, for single trip authorizations and guidelines on in-bond movement of goods.

175. Depending on the risk associated with the goods, the shipment may be documented on a Form E29B and a refundable security deposit paid in cash, certified cheque, or a bond in an amount equal to the duty and taxes payable on the goods.

176. Commercial goods (i.e., goods for sale) being shipped by common carrier to an event site cannot be documented on Form E29B. The importer or the customs broker must present the appropriate B3 accounting documents and pay the duty and taxes to release the goods into Canada.

Private, Rental or Company Vehicle

177. Tourists, visitors, and temporary residents such as students or individuals with valid work permits can temporarily import a motor vehicle into Canada provided the vehicle is exported within three years. For further information, refer to Memorandum D2-1-1, *Temporary Importation of Baggage and Conveyances by Non-residents*.

178. Delegates bringing goods in hand baggage or by private, rental, or company vehicles should carry an inventory list of goods as well as a copy of the letter of recognition for presentation on arrival.

179. Travellers to the event should be prepared to answer questions from CBSA officers about the accompanying goods (description, quantity, value, and origin).

Highway Bonded Carrier

180. A bonded carrier is authorized to transport goods into Canada and assumes full liability for the goods.

181. On arrival in Canada, the bonded carrier must report to CBSA all goods carried in the vehicle on a Form A8A (B) for each shipment. When goods are released to an inland destination, the carrier will present copies of Form A8A (B) to the inland Canada border services office at the destination.

182. Detailed instructions on bonded carrier procedures can be found in Memorandum D3-4-2, *Highway Cargo – Import Movements*.

Importation by Courier

183. Courier means all common commercial carriers, regardless of mode of transport, including freight forwarders and de-consolidators.

184. When it has been determined that the value for duty of goods being imported by courier does not exceed CAN\$20 per shipment, the goods are generally non-taxable for GST/HST purposes.

185. Although the following may be relieved of GST/HST by virtue of other provisions, the following importations are excluded from the general rule above:

- (a) alcoholic beverages, cigars, cigarettes, and manufactured tobacco, regardless of value;
- (b) gifts valued at \$60 or less, as outlined in Memorandum D2-1-4, *Casual Donations – Tariff Item No. 9816.00.00*;
- (c) books, newspapers, magazines, periodicals, and other similar publications shipped from suppliers abroad, who are not GST registrants; and
- (d) commercial transactions in which goods are ordered by a Canadian consumer from a Canadian intermediary who has the goods shipped directly from the foreign supplier to the Canadian purchaser.

186. When display goods are shipped by bonded carrier to a recognized event (i.e., by highway carriers and couriers) they must proceed to the nearest CBSA office or bonded warehouse for clearance. If the event was approved for on-site services, the bonded carrier will proceed directly to the event site.

187. To avoid having to pay special service charges, carriers/couriers should present their documentation at the border or an inland CBSA office during regular business hours, i.e., generally between 9:00 a.m. and 4:00 p.m. Monday to Friday, excluding holidays.

188. Additional instructions can be found in Memorandum D8-2-16, *Courier Imports Remission Order*.

EXPORTING GOODS

189. The maximum length of time that display goods entered temporarily may remain in Canada is 18 consecutive months from the time the goods are imported into Canada, as outlined in Memorandum D8-1-1, Appendix A. It should be noted that for the most part the period for GST/HST and excise tax relief is the same. However, display goods are only granted relief of the GST/HST for six months with no possibility of extension.

190. During this period, the goods must be either displayed at a recognized public exhibition or convention, en route from one recognized event to another, or accounted for and delivered into a bonded warehouse.

Proof of Export and Validation

191. Upon export, the importer must present to CBSA for examination and validation, any goods, which were granted temporary importation (along with their copies of Form E29B, ATA Carnet, or Taiwan Carnet) at the CBSA office at the point of exit, or at the inland CBSA office for goods being exported “In Bond”.

192. This method (in bond) is subject to CBSA control and authorizes goods to leave Canada under CBSA supervision to the port of exit where border officers will process the temporary import document(s) to show proof of export and ensure a refund of any security deposit collected by CBSA at the time of entry.

193. The security given for the display goods on importation shall also be refunded if the goods were destroyed as certified by a CBSA officer, police officer, or fire marshal.

194. In addition to presenting the original receipts, which need to be validated, you may be asked to show:

- (a) proof that you are a non-resident of Canada (such as photo identification);
- (b) the goods that go with the original receipts; and
- (c) proof that you are leaving Canada, such as a charter bus tour ticket or vehicle licence number.

195. Where the importer fails to acquit the Form E29B at the time of export, the following documents may be accepted as alternate proof of exportation:

- (a) a consumption entry or landing certificate for the country to which the goods were exported;
- (b) a United States Certificate of Disposition of Imported Merchandise (C.F. 3227);
- (c) an export declaration such as a Canadian Automated Export Declaration (CAED), G7 EDI Export Report, Form B13A, *Export Declaration*, or a Summary Report;
- (d) a Form E15, *Certificate of Destruction/Exportation*;
- (e) a Form A8A (B), *Customs Cargo Control Document*, IATA airway bill, master airway bill, or a consist sheet for couriers that do not use IATA waybills, 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. The information provided by the alternate proof of export must be sufficient to satisfy the CBSA officer responsible for the E29B forms that the goods exported are those on the Form E29B and that the goods were exported before the expiry date of the Form E29B.

196. Upon proof of export, any security deposited will be refunded by a Government of Canada cheque or cancellation of the tendered bond. For further export information, see Memorandum D20-1-4.

CUSTOMS BROKERAGE SERVICES

Hiring a Customs Broker

197. You may want to hire a customs broker who is experienced in providing service to the meetings, conventions, and incentive travel industry.

198. Customs brokers are licensed by the CBSA to carry out customs brokerage services in Canada and work with the CBSA on your behalf to ensure you receive the most favourable duty rate available and are authorized to act as the designated representative when your goods arrive in Canada and may:

(a) post a security deposit if required and prepare any necessary documentation for complying with border requirements of CBSA or other government departments;

(b) arrange for the shipping of event materials both into and out of Canada directly from your company headquarters to the event site and back again;

(c) make arrangements on your behalf, if you need to store goods in Canada before or after the event.

199. For more information on customs brokers, visit **www.cbsa.gc.ca/import** or contact the CBSA, Broker Licensing and Account Security Programs directly at:

Canada Border Services Agency
 Broker Licensing and Account Security Programs
 191 Laurier Avenue West
 Ottawa ON K1A 0L8

Telephone: 613-941-4789

APENDIX A**SAMPLE OF AN INITIAL LETTER OF CONTACT TO THE CBSA-IECSP**

International Events and Convention Services Program
 Canada Border Services Agency
 Address
 City, Province, Postal Code

Dear Sir or Madam:

This is to advise you that I/we am/are planning to hold a [meeting convention, trade show, exhibition, or event] in [name of city] between [dates]. This event called [name of event] is scheduled to take place at [name of facility, location] and will involve [number of] participants, [percentage] of who are foreign attendees. Our designated customs broker is [name, phone number of broker], who has assigned [name] as our client services representative.

There is an exhibit component related to our event and we have attached a preliminary list of goods to be brought into Canada. Please advise us if any permits are required, and whether any of these goods are restricted or prohibited from entering Canada. In addition, please let us know if our goods qualify for the Foreign Organizations Remission Order, or any other remission provisions.

Yours sincerely,

[signature block]

[company/association/group/individual representative name, full address, and telephone number]

Encl.

Sharing of event information & Sec 107 of the *Customs Act*

Note:

The mandate of the Canada Border Services Agency's International Events and Convention Services Program (IECSP) is to inform our clients of all Canadian border requirements while facilitating the entry process for their international events.

As part of the IECSP's recognition process, information provided to CBSA may also be forwarded to other Canadian government departments or agencies, such as the Canada Revenue Agency (CRA), Canadian Food Inspection Agency (CFIA), Canadian Tourism Commission (CTC) Transport Canada (TC) or other departments and agencies in order to facilitate this process.

Under section 107(9) of the *Customs Act* (Disclosure of customs information to certain persons), your personal information can only be shared with other government institutions with your prior consent. By virtue of this letter you are consenting to such disclosure of information.

Please be advised that by requesting IECSP recognition of your event you are consenting to and authorizing the sharing of event information you have provided to CBSA officials.

APPENDIX B**CITIZENSHIP AND IMMIGRATION CANADA (CIC)****Temporary Entry Procedures**

1. In addition to the appropriate travel documentation such as a valid passport and/or a temporary resident visa, most foreign nationals coming to Canada for work require a labour market opinion or “confirmation” from Human Resources and Social Development Canada (HRSDC) **and** a work permit issued by Citizenship and Immigration Canada (CIC).
2. An HRSDC confirmation is a written opinion that employment of a foreign national is likely to have a neutral or positive effect on the labour market in Canada.
3. A work permit is a document issued by a visa or immigration officer authorizing a foreign national to enter and remain temporarily in Canada as a worker.
4. Depending on the type of work a foreign national will be engaged in while in Canada, a work permit may not be required, or the foreign national may be exempt from the prerequisite of an HRSDC confirmation.
5. For more information on who does not require a work permit in Canada, visit www.cic.gc.ca.
6. To find out more about obtaining an HRSDC confirmation visit www.cic.gc.ca.
7. Please note that only a Canadian employer may contact HRSDC to obtain a job confirmation.
8. Many foreign nationals coming to Canada to **participate** in events such as association meetings, conventions, congresses, corporate meetings, incentive meetings, trade shows, exhibitions, consumer shows, and trade and industrial shows do not require a work permit. However, those individuals coming to Canada for any of these events, where they will be selling goods directly to the public **do** require a work permit.
9. Other individuals responsible for working at these shows, such as audio-visual equipment set-up require an HRSDC job confirmation, in addition to a work permit.
10. The table below provides a summary of temporary entry requirements that CIC developed to facilitate the entry of short-term business visitors and in support of the International Events and Convention Services Program.
11. Further information can be obtained within the applicable reference of the Foreign Worker 1 Manual (FW1).

Occupation or Category	Work Permit	HRSDC Confirmation Required?	Details	FWI Ref
Business Visitors			e.g. buyers, sales representatives (taking orders/negotiating contracts only), trainers and trainees, translation personnel, board members	App. H
hired by a Canadian employer	required	required		
working for foreign employer	exempt	n/a	primary source of remuneration & principal place of business remain outside Canada	5.2
Conventions, Exhibitions, & Meetings				
Delegates/Attendees	exempt	n/a		5.12
Exhibitors				
displaying only or sales to other than the general public	exempt	n/a	sales aimed at wholesalers, retailers & institutions	App. H
sales to the general public	required	exempt		App. H
Guest speakers or Seminar Leaders	exempt	n/a	Event must be less than 5 days	5.11
Organizers/planners/administrative support staff	exempt	n/a	does not apply to 'hands-on' service providers	5.12
Show/Event Service Contractors	required	required	installation, decorating, show producing, A/V	5.12

12. For more information about working in Canada, visit the CIC Web site at **www.cic.gc.ca**.
13. In Canada you may also contact the CIC call centre at **1-888-242-2100**.
14. Outside of Canada, inquiries should be directed to the nearest Canadian Embassy, High Commission or Consulate responsible for your region.

APPENDIX C

**TRANSPORT CANADA
TEMPORARY ENTRY PROCEDURES (EXHIBITION OR DISPLAY PURPOSES)**

General Information – Temporary Vehicle and Tire Imports

1. Transport Canada’s legislation allows the temporary importation of vehicles and tires for exhibition, demonstration, evaluation, or testing for a period of up to one year providing the importer obtains authorization in the prescribed form and manner prior to entry, as outlined in D19-12-1 and D19-12-2. CBSA assists Transport Canada with the administration of the *Motor Vehicle Safety Act* and application of the Motor Vehicle Safety Regulations.
2. Under the *Motor Vehicle Safety Act*, Subsection 7(1)(b), a motor vehicle may be admitted temporarily into Canada without complying with the Motor Vehicle Safety regulations if it is to be used exclusively by a person entering Canada as a visitor or a person passing through Canada to another country.
3. Vehicles or tires for display or exhibition purposes may also be imported under Subsection 7(1)(a) of the Motor Vehicle Safety Regulations. The importer must complete a Schedule VII (Declaration of importation of a vehicle for exhibition, demonstration, evaluation, testing, or special purposes) as outlined under Subsection 11(2) and (6) of the *Motor Vehicle Safety Act*.

IECSP Recognition Process

4. Below are the CBSA guidelines for vehicles imported temporarily into Canada for exhibition or display purposes, using the International Events and Convention Services Program “recognition” process outlined in paragraphs 9 to 11 of this Memorandum.

(a) Vehicles temporarily imported for exhibition or display at CBSA-IECSP “recognized” event are not required to be documented on a Vehicle Import Form - Form 1.

(b) The IECSP regional coordinator issues a Schedule VII on behalf of Transport Canada to the recognized event importer, to be completed with information pertaining to the vehicle(s) being temporarily imported for display or exhibition purposes.

(c) IECSP maintains a copy of the Schedule VII on file and the regional coordinator will verify proof of export of the vehicle(s) at the termination of the event as per Transport Canada guidelines for IECSP recognized events.

(d) Transport Canada Road Safety officials and CBSA Investigations are notified by the IECSP of any cases of non-compliance of Transport Canada or CBSA guidelines or if any vehicle(s) were not exported, destroyed or properly accounted for at the termination of the recognized event.

5. Requests for written authorization to enter vehicles or tires for exhibition or display can be made directly through the CBSA, International Events and Convention Services Program recognition process. The Schedule VII – Declaration of Importation for Exhibition, Demonstration, Evaluation or Testing Purposes, must be completed and submitted to the IECSP regional coordinator for authorization to temporarily import vehicles or tires destined for CBSA-IECSP recognized events.

Authorization

6. Transport Canada waives the requirement to comply with the Canadian Safety Standards when their authorized representative (IECSP) places their endorsement on the Schedule VII.

7. Authorization is not required for vehicles entering temporarily for automobile daredevil shows, stunt shows such as monster trucks, other acts of a similar entertainment character such as circuses or competition racing on closed circuits such as Indy races as outlined in Memorandum D8-1-1, Appendix A, Racing Equipment.

8. Transport Canada recognizes that these visitors are importing the vehicles temporarily and Form 13-0132, Vehicle Import Form – Form 1, is not required when the IECSP authorizes temporary entry.

Application

9. Vehicles or Tires for Exhibition – Applies to events where vehicles or tires of various manufacturers or producers are displayed. Examples of vehicles imported temporarily for exhibition are the Montréal or Toronto auto shows.
10. Vehicles or Tires for Demonstration – Applies when showing a particular vehicle road tire model or type to prospective clients, or for use in promotional type events. Examples include vehicle prototypes or vehicles not currently or widely available in Canada.
11. Vehicles or Tires for Evaluation or Testing – Applies when determining whether a vehicle is operating or performing properly or effectively in a particular environment or set of circumstances. Examples include prototypes for testing as outlined in Memorandum D8-1-1, under the Cold Weather Testing Program.
12. Schedule VII, Declaration of Importation for Exhibition, Demonstration, Evaluation or Testing Purposes of the Regulations is available from the CBSA-IECSP regional coordinator and found at www.tc.gc.ca/acts-regulations.

Additional Information – Vehicle Imports

13. For further information on importation of vehicles, see Memorandum D19-12-1 and for information on the Vehicle Import Form 1, see D2-6-2.

Additional Information – Tire Imports

14. See Memorandum D19-12-2, Appendix A, Exemptions, for information on importation of tires for exhibition, demonstration, evaluation or testing.

APPENDIX D**CANADIAN FOOD INSPECTION AGENCY
AUTOMATED IMPORT REFERENCE SYSTEM**

The pest and disease situation around the world is constantly changing and these changes can impact what products are restricted and prohibited. To be sure whether you can bring a product into Canada, seek advice before travelling by visiting the Canadian Food Inspection Agency, Automated Import Reference System (AIRS) at <http://airs-sari.inspection.gc.ca>.

For a complete list of product restrictions and instructions on applying for import permits, visit www.BeAware.gc.ca or call **1-800-O-Canada (1-800-622-6232)** / TTY: **1-800-926-9105**. For inquiries that require an explanation of the CFIA policy or deal with the legislation of food, plant and animal import requirements, contact one of the following CFIA import service centres:

ISC Eastern (Montréal)

Telephone: **1-877-493-0468** (toll free in Canada and the U.S.)
 Telephone: 514-493-0468 (local calls and all other countries)
 Fax: 514-493-4103

ISC Central (Toronto)

Telephone: **1-800-835-4486** (toll free in Canada and the U.S.)
 Telephone: 416-661-3039 (local calls and all other countries)
 Fax: 416-661-5767

ISC Western (Vancouver)

Telephone: **1-888-732-6222** (toll free in Canada and the U.S.)
 Telephone: 604-666-9240 (local calls and all other countries)
 Fax: 604-666-1577

Information on importing Food, Plant and Animal commodities is also available from the CBSA Border Information Services (BIS) line, by calling:

Calls within Canada: (Toll-free)

For service in English: **1-800-461-9999**

For service in French: **1-800-959-2036**

Our computerized, 24-hour bilingual telephone service provides general border services information. You can use a touch-tone telephone to hear recorded information. If you call during regular business hours - Monday to Friday (except holidays) from 8:00 - 16:00 local time, you can speak directly to an agent by pressing "0" at any time. If you use a rotary-dial phone, you cannot hear the BIS recorded information. However, if you call BIS during regular business hours, your call will be transferred directly to an agent.

Calls outside of Canada: (Long distance charges apply)

For service in English: 204-983-3500 or 506-636-5064

For service in French: 204-983-3700 or 506-636-5067

You can also visit the CFIA Web site at www.inspection.gc.ca for complete details on information related to food, animal health, and plant protection.

APPENDIX E

IECSP CONTACT INFORMATION

<p>Nova Scotia, Newfoundland and Labrador, New Brunswick and Prince Edward Island</p> <p>1969 Upper Water Street Purdy's Tower II, 3rd floor Halifax NS B3J 3R7</p> <p>Telephone: 902-426-7340 Facsimile: 902-426-1347</p>	<p>Manitoba, Saskatchewan and North West Territories</p> <p>269 Main Street Room 100, Victory Building Winnipeg MB R3C 1B3</p> <p>Telephone: 204-983-3664 Facsimile: 204-983-6635</p>
<p>Québec City, Quebec</p> <p>130 Dalhousie Street Québec QC G1K 4C4</p> <p>Telephone: 418-648-3881 Facsimile: 418-649-6259</p>	<p>Alberta</p> <p>2588-27th Street N. E. Calgary AB T1Y 7G1</p> <p>Telephone: 403-292-4313 Facsimile: 403-292-4200</p>
<p>Montréal, Quebec</p> <p>400 Place Youville Bureau 120 Montréal QC H2Y 2C2</p> <p>Telephone: 514-283-2949 Cell: 514-829-9549 Facsimile: 514-283-5757</p>	<p>British Columbia and Yukon</p> <p>333 Dunsmuir Street Vancouver BC V6B 5R4</p> <p>Telephone: 604-666-1294/604-775-5379 Cell: 604-834-6404 Facsimile: 604-666-4470</p>
<p>Ottawa and Northern Ontario</p> <p>1-2265 St. Laurent Blvd. Ottawa ON K1G 4K3</p> <p>Telephone: 613-991-1427 Facsimile: 613-957-8911</p>	<p>National Coordinator</p> <p>191 Laurier Ave. West Ottawa ON K1A 0L8</p> <p>Telephone: 613-946-0237 Cell: 613-316-9614 Facsimile: 613-998-5584</p>
<p>Toronto and Southern Ontario</p> <p>1980 Matheson Boulevard East P. O. Box 7000, Station "A" Mississauga ON L5A 3A4</p> <p>Telephone: 905-803-5261 Facsimile: 905-803-5353</p>	

REFERENCES

<p>ISSUING OFFICE –</p> <p>International Events and Convention Services Program International Events, Operational Services Division Programs and Operational Services Directorate Operations Branch Canada Border Services Agency</p>	<p>HEADQUARTERS FILE –</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Criminal Code, Customs Act, Customs Tariff Act, Excise Act and the Excise Tax Act</i></p>	<p>OTHER REFERENCES –</p> <p>D1-2-1, D1-4-1, D1-6-1, D1-7-1, D1-16-1, D1-16-2, D2-1-1, D2-1-4, D2-6-2, D3-1-1, D3-4-2, D3-4-4, D4-1-4, D4-1-5, D4-1-6, D4-1-7, D6-2-2, D6-2-3, D7-4-1, D7-4-3, D7-4-4, D8-1-1, D8-1-4, D8-1-7, D8-2-8, D8-2-14, D8-2-16, D8-3-1, D9-1-1, D9-1-15, D10-13-1, D10-14-11, D11-4-2, D11-4-14, D11-5-1, D13-1-1, D13-11-1, D17-1-0, D17-1-1, D17-1-10, D17-1-21, D17-2-1, D19-0-0, D19-6-1, D19-7-1, D19-9-1, D19-9-2, D19-10-2, D19-10-3, D19-12-1, D19-12-2, D19-13-2, D19-13-5, D19-14-1, D20-1-1, D20-1-4, D21-1-1 and D22-1-1</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D8-1-2 dated March 30, 2001</p>	

Services provided by the Canada Border Services Agency are available in both official languages.

