



Ottawa, December 28, 2006

MEMORANDUM D8-1-4

In Brief

FORM E29B, *TEMPORARY ADMISSION PERMIT*

1. This memorandum has been amended to reflect a modification made to the Temporary Admission Permit, Form E29B. Field 7 has been divided into two sub-fields: 7a for quantity and 7b for weight. Subfield 7b is further divided into net and gross weight. The Appendix and the sample form have been amended.
2. The CBSA will continue to accept previous paper versions of the Form E29B, those forms made up of coloured sheets and carbon paper, until they are out of stock. Those importers who have created their own electronic Form E29B form based on the template available on the CBSA Web site should amend their forms accordingly.



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Ottawa, December 28, 2006

MEMORANDUM D8-1-4

FORM E29B TEMPORARY ADMISSION PERMIT

This memorandum outlines the administrative procedures related to Form E29B, *Temporary Admission Permit*. This form may be used to document goods qualifying for temporary importation into Canada.

An importer can also use an A.T.A. Carnet or a C.P.D. Canada/China-Taiwan Carnet (Taiwan Carnet) to document temporarily imported goods. Details on the use and completion of these carnets can be found in Memorandum D8-1-7, *Use of A.T.A. Carnets and Canada-China-Taiwan Carnets for the Temporary Admission of Goods*.

In some cases, temporarily imported goods are documented on Form B3, *Canada Customs Coding Form*. Details on when Form B3 is used instead of Form E29B can be found in the various memoranda identified in paragraph 1.

GUIDELINES AND GENERAL INFORMATION

1. Certain goods may be temporarily imported into Canada for a specified period, under conditions that are outlined in the following memoranda:

- (a) Memorandum D2-1-1, *Temporary Importation of Baggage and Conveyances by Non-residents*;
- (b) Memorandum D2-1-2, *Foreign Expeditions in the Canadian North*;
- (c) Memorandum D2-1-3, *Temporary Importation of Wedding Presents, Engagement Rings and Wedding Rings*;
- (d) Memorandum D2-2-1, *Settlers' Effects Tariff Item No. 9807.00.00*;
- (e) Memorandum D2-2-3, *Importation of Goods by Seasonal Residents*;
- (f) Memorandum D2-3-4, *Release of Personal Effects of Canadian Armed Forces Personnel*;
- (g) Memorandum D2-4-1, *Temporary Importation of Conveyances by Residents of Canada*;
- (h) Memorandum D2-6-2, *Vehicle Importation Disposal Restrictions Form 13-0132, Vehicle Import Form – Form 1*;
- (i) Memorandum D2-6-4, *Travellers' Baggage Procedures*;

- (j) Memorandum D3-1-5, *International Commercial Transportation*;
- (k) Memorandum D3-7-1, *Cargo Containers Used in International Service*;
- (l) Memorandum D8-1-1, *Temporary Importations (Tariff Item No. 9993.00.00) Regulations*;
- (m) Memorandum D8-1-9, *Imported Demonstration Aircraft Remission Order*;
- (n) Memorandum D19-12-1, *Importation of Vehicles*;
- (o) Memorandum D19-13-2, *Importing and Exporting Firearms, Weapons, and Devices – Customs Tariff, Criminal Code, Firearms Act, and Export and Import Permits Act*;
- (p) Memorandum D21-3-1, *Goods Imported by Designated Foreign Countries, Military Service Agencies and Institutions – Tariff Item No. 9810.00.00*;
- (q) Memorandum D21-3-4, *Remission of Customs Duties and Taxes on Automobiles Purchased in Canada by Certain Members of NATO and British Commonwealth Armed Services*; and
- (r) Memorandum D21-4-3, *Visiting Forces Personnel Tariff Item No. 9827.00.00*.

2. At the time of importation, the inspecting border services officer will first determine if the goods are prohibited, restricted or controlled. Detailed information on these subjects is contained in Memoranda D9-1-1 to D9-1-15, D18-1-1, and D18-2-1.

3. Secondly, the officer will confirm that all other government department (OGD) requirements have been met. Goods, even if they are being imported temporarily, cannot be released by the CBSA, until all the necessary inspections are completed and any required documents or certificates are produced, for example, veterinary certificates for horses, import permits for certain classes of goods, and Transport Canada Schedule VII declarations for some vehicles (i.e., imported for exhibition, demonstration, evaluation, or testing). Detailed information on OGD requirements is contained in Memoranda D19-1-1 to D19-14-1.

SECURITY DEPOSIT REQUIRED?

4. The next question the inspecting officer must answer is whether a security deposit is required to ensure that the goods are exported. Where the goods are eligible for full relief of the Goods and Services Tax/Harmonized Sales Tax (GST/HST) and the officer determines that the importer is

low risk for non-compliance with the terms of the temporary importation, the goods can be released without a security deposit and documentation on a Form E29B or a Form B3.

5. The maximum amount of a security deposit is the total customs duties and taxes, including the GST/HST, which would be owed, if the goods were imported permanently.

Non-commercial Importations

6. Generally, non-resident travellers report the temporary importation of their goods orally. They do not document the goods on a Form E29B or a Form B3. There are some exceptions. For additional information, please consult the memoranda listed in paragraph 1.

Commercial Importations

7. Where the goods are imported for commercial purposes and the total customs duties that would be owed, Memorandum D8-1-4 if the goods were accounted for under the provisions of section 32 of the *Customs Act* (i.e., permanently imported) is \$100 or less, a security deposit is not collected. The goods must meet the conditions of tariff item no. 9993.00.00. The \$100 amount does not include the GST/HST. Additional information on tariff item no. 9993.00.00 is contained in Memorandum D8-1-1.

8. A security deposit is not required on commercial goods that meet the conditions of tariff item no. 9993.00.00 and one of the following conditions:

- (a) "originating" under the terms of the North American Free Trade Agreement (NAFTA), the Canada-Chile Free Trade Agreement (CCFTA), or the Canada-Israel Free Trade Agreement (CIFTA), where the importer presents a certificate of origin;
- (b) imported by a federal or provincial government department;
- (c) intended for display or demonstration at a convention or exhibition held in Canada by any level of government, in Canada or a foreign state; or
- (d) commercial samples and advertising films, regardless of origin, imported from the United States, Mexico or Chile.

TYPES OF SECURITY DEPOSITS

9. The security deposit may be presented in the form of:

- (a) cash;
- (b) a certified cheque;
- (c) a transferable bond issued by the Government of Canada; or

(d) a bond issued by:

- (i) an entity that is licensed or otherwise authorized under the laws of Canada or a province to carry on the fidelity or surety class of insurance business and recommended to the Treasury Board by the Office of the Superintendent of Financial Institutions as a company whose bonds may be accepted by the Government of Canada;
- (ii) a member of the Canadian Payments Association under section 4 of the *Canadian Payments Association Act*;
- (iii) a corporation that accepts deposits insured by the Canada Deposit Insurance Corporation or the Régie de l'assurance-dépôts du Québec to the maximums permitted by the statutes, under which those institutions were established;
- (iv) a credit union as defined in subsection 137(6) of the *Income Tax Act*;
- (v) a corporation that accepts deposits from the public, if repayment of the deposits is guaranteed by Her Majesty in right of a province.

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

Cash or Certified Cheques

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

12. Traveller's cheques and debit card transactions are considered as cash.

13. Security deposits tendered in the form of cash, traveller's cheques, certified cheque or debit card transaction will be refunded by a Government of Canada cheque.

Bonds

14. In cases where they frequently import goods temporarily, importers may wish to deposit standing security in the form of a bond with the CBSA. Standing security may be deposited with the CBSA in the following manner:

- (a) if the importations will be at one CBSA office only, security must be posted with that office;
- (b) if the importations will be at more than one CBSA office in the same region, security must be posted with the Regional Director for that region; and

(c) if the importations will be in more than one region, the bond is to be submitted to the following address for approval:

Manager
Trade Incentives and Refunds Unit
Canada Border Services Agency
150 Isabella Street, 4th floor
Ottawa ON K1A 0L8

15. General information on the completion and posting of bonds may be found in Memorandum D1-7-1, *Posting Security for Transacting Bonded Operations*.

16. The inspecting officer should ensure that the bond number on Form E29B is current and applies to the importer or the importer's agent identified on it. Temporary importation privileges will not be extended to those importers or their agents who are known to have exceeded their standing security limits, unless additional security is posted.

17. Because the security deposit is in the form of a bond, the amount identified on Form E29B must be for the full amount of the duties and taxes, including the GST/HST, which would be owed, if the goods were being imported permanently.

DOCUMENTATION

Certificate of Origin

18. Where the importer is claiming preferential tariff treatment under a free trade agreement, a certificate of origin or a declaration that the importer has a certificate of origin must be attached to the Form E29B or the Form B3. Clients authorized to submit their B3 forms using the Electronic Data Interchange (EDI) system should keep a copy on file and be prepared to present it when requested.

19. A certificate of origin is not required for goods valued at less than CAN\$1,600 imported under the NAFTA. Instead, the importer may provide the following statement:

I certify that the goods referenced in this invoice/sales contract originate under the rules of origin specified for these goods in the North American Free Trade Agreement (NAFTA), and that further production or any other operation outside the territories of the parties has not occurred subsequent to production in the territories.

NAME:

TITLE:

COMPANY:

STATUS: (i.e., EXPORTER or PRODUCER OF THE CERTIFIED GOODS)

TELEPHONE:

FACSIMILE: COUNTRY OF ORIGIN: (i.e., UNITED

STATES, MEXICO or UNITED STATES AND MEXICO)

(To determine the applicable preferential rate of duty, as set out in Annex 302.2, in accordance with the marking rules or in each party's schedule of tariff elimination.)

SIGNATURE:

DATE:

This statement may be handwritten, stamped or typed on a commercial contract or invoice covering the goods.

20. Additional information is available in Memoranda D11-4-2, *Proof of Origin*, D11-4-14, *Certification of Origin*, and the D11-5 series.

Form B3, Canada Customs Coding Form

21. Where the goods are duty free, when classified in Chapters 1 to 98 of the *Customs Tariff*, and the legislative provision providing relief of the GST/HST does not require a security deposit, the goods may be documented PRESENTATION on a Form B3. For example, an aircraft, imported temporarily to be repaired duty free under tariff item no. 8802.40.00 and eligible for full relief of the GST/HST under paragraph 3(d) of the *Non-taxable Imported Goods (GST/HST) Regulations*, is accounted for on a Form B3. GST/HST tax status code 66 appears in field 36.

22. If the temporarily imported goods are not eligible for relief of the GST/HST, they must be accounted for on a Form B3, *Canada Customs Coding Form*, and the GST/HST paid. Where the goods are subject to the full GST/HST and a security deposit is required for the customs duties owing, the importer must present both a Form E29B and a Form B3. Where the goods are eligible for partial relief of the GST/HST, a Form B3 is sufficient.

Form E29B, Temporary Admission Permit

23. Where the goods are eligible for full relief of the GST/HST and the inspecting officer decides a security deposit is warranted, it will be collected on a Form E29B. In cases where a security deposit is not required but the inspecting officer wants to ensure that the goods are exported, they are also documented on a Form E29B.

24. A sample Form E29B and detailed instructions for each field on the form appears in the Appendix of this memorandum.

APPEARANCE

25. Form E29B is a carbonized form consisting of the following set of five copies:

(a) issuing office (white) copy;

- (b) accounting control (buff) copy;
- (c) importer (pink) copy;
- (d) importer receipt (green) copy; and
- (e) customs broker (canary) copy.

26. An electronic version of the Form E29B is available to the public, in Adobe Acrobat format on the CBSA Web site. To maintain continuity with the paper version, each page of the new electronic version is colour-coded at the bottom of each page, although it is white when printed. The electronic Form E29B cannot be submitted to the CBSA electronically; it must be presented in hard copy. If it is not completed by hand, the electronic form can be printed on 8 1/2" x 11" paper. The electronic form has a sixth page that contains the information appearing on the back of each of the five coloured pages of the paper version of the form. The extra page does not have to be included with the hard copy presented to the CBSA.

27. The goods will not be released by the CBSA until a decision is made regarding the requirement to document and/or post a security deposit. The importer or the importer's agent may complete the Form E29B before the goods arrive at the port of entry. Where time permits, the inspecting officer may assist in the completion of the Form E29B, but, generally, importers requiring help will be directed to a broker, if documentation is required. The Form E29B may be presented by facsimile, as long as all five pages are signed and submitted. A Form E29B submitted by email is not acceptable.

28. Each Form E29B is assigned a permit number by the CBSA.

29. Once the officer has processed the Form E29B, the importer (pink) copy and the importer receipt (green) copy are returned to the importer or the importer's agent. If a security deposit is not taken, the accounting control (buff) copy is destroyed. The buff copy is returned to the importer, when the security deposit is in the form of cash or a certified cheque. The officer retains the buff copy when the security deposit is posted in the form of a bond. When a customs broker presents the Form E29B on behalf of the importer, the customs broker (yellow) copy is also returned to the broker. When the transaction does not involve a customs broker, the customs broker (yellow) copy is destroyed. All copies returned to the importer or the importer's agent must be presented at the CBSA office of exit, together with the goods, at the time of export.

30. The CBSA may request a copy of the broker's written authorization to act on behalf of the importer. If the broker cannot produce this authorization, the goods will not be released from CBSA control until the importer contacts the CBSA.

ACQUITTAL

31. Form E29B is acquitted and, if applicable, the security deposit is refunded, when:

- (a) the goods have been exported; or
- (b) the goods have been accounted for under the provisions of section 32 of the *Customs Act*, and the duties owing have been paid; or
- (c) the goods have been destroyed and the destruction certified by an officer; or
- (d) the goods have been consumed or expended under prescribed circumstances; or
- (e) the goods have been abandoned to the Crown.

Exportation of Goods

32. The period of temporary importation is terminated when the goods and all copies of the Form E29B returned to the importer or the importer's agent at the time of importation are presented at:

- (a) the CBSA office of exit, or
- (b) an inland CBSA office, in which case the goods will be forwarded in bond to the CBSA office of exit under a cargo control document (CCD). The CCD number is used to acquit the Form E29B. Memorandum D3-1-1, *Regulations Respecting the Importation, Transportation and Exportation of Goods*, contains more information on the manifesting and examination procedures concerning the exportation of in-bond goods.

33. The goods are examined and compared with those listed on Form E29B. If the officer is satisfied that the goods being exported are those covered by the Form E29B, the officer will acquit the Form E29B. The completed importer receipt (green) copy and, where applicable, the customs broker (canary) copy are returned to the importer. Where the goods and the Form E29B are presented for export by a third party, such as a freight forwarder, it is the importer's responsibility to ensure that the customs broker (canary) copy is provided to the broker.

34. If the goods listed on Form E29B are not exported at the same time, details of each partial exportation are noted on all copies of the Form E29B. The officer must clearly indicate the goods and quantities being exported and the date of exportation. The officer will photocopy the pages and return the originals to the importer.

35. When the importer cannot produce the required copies of Form E29B at the time of exportation, full details of the goods being exported and the circumstances are recorded on an unnumbered Form E29B. The importer receipt (green) copy and the customs broker (yellow) copy (where applicable) of the unnumbered Form E29B are given to the importer or the importer's agent. These copies are acceptable proof of export when the importer or the importer's agent is asked to acquit the original Form E29B, as long as the goods described on the unnumbered Form E29B match the description of the goods on the incoming Form E29B.

Goods Remaining in Canada

36. If the goods are to remain in Canada, the importer or the importer's agent must submit a Form B15, *Casual Goods Accounting Document*, or a Form B3 together with any supporting documentation, to the nearest CBSA office, accompanied by all copies of the Form E29B returned to the importer or the importer's agent at the time of importation.

37. The date for determining the value for duty, the classification number and the rate of duty for importations remaining in Canada will be the date the goods entered Canada. The figures shown on the Form B15 or the Form B3 should match the figures shown on the Form E29B. An exception is made for changes in the value for duty. Additional information on the correct valuation of goods originally imported temporarily may be found in Memorandum D13-11-1, *Goods Sold in Canada While Entered Temporarily for Conventions and Exhibitions*.

38. The copies of Form E29B will be signed, date stamped and acquitted by reference to the transaction number on the accounting document. The acquitted importer receipt (green) copy and, where applicable, the customs broker (canary) copy will be returned to the importer or the importer's agent.

39. Where the security deposit was in the form of cash or a certified cheque, and the amount is equal to the duties payable, no further action is required by the importer or the importer's agent. If the deposit exceeds the amount owing, a refund cheque will be issued through the normal refund process. The refund cheque will be payable to the party indicated on the Form E29B. When the deposit is less than the duties payable, the difference between the amount of the deposit and the duties owing will be collected immediately. Where there was no security deposit or the deposit was posted in the form of a bond, the duties owing will be collected immediately. In both cases, the requirement to pay immediately is waived if the importer or the importer's agent presents a Form B3 and is authorized to submit a monthly K84 account statement.

Partial permanent importation

40. A Form B15 or a Form B3 must be presented when a portion of the goods described on the Form E29B is to remain in Canada.

41. If the officer is satisfied that the remainder of the goods has been exported, destroyed or abandoned, the Form E29B will be fully acquitted.

42. If the remainder of the goods is still in Canada, the details of the partial permanent importation are noted on all copies of the Form E29B. The officer will photocopy the Form E29B and return all originals to the importer or the importer's agent. These copies must be presented when the remainder of the goods is exported, destroyed or abandoned to the Crown. The acquitted importer receipt (green) copy and, where applicable, the customs broker (canary) copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued through the normal refund process, payable to the party indicated on the Form E29B.

Destruction of Goods

43. Where the goods are destroyed by accident, such as in a car crash or hotel fire, the CBSA will accept a report from a police officer or a fire marshal, attesting to the destruction of the goods.

44. When goods are destroyed in Canada under the supervision of an officer, the officer witnessing the destruction will complete a Form E15, *Certificate of Destruction/Exportation*. The officer will acquit the Form E29B and the importer receipt (green) copy. Where appropriate, the customs broker (canary) copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued, through the normal refund process, payable to the party indicated on the Form E29B.

45. If the goods are presented for destruction after the Form E29B has expired, and the importer would have been entitled to an extension of the period of importation on request, the extension will be granted retroactively. If the goods were not entitled to an extension, full duty and taxes are owed.

Abandoned Goods

46. If the importer or the importer's agent wishes to abandon the goods to the Crown, the goods, a written notification of intent to abandon the goods, and all copies of the Form E29B returned to the importer or the importer's agent at the time of importation must be presented at the nearest CBSA office. If, after examining the goods, the

officer is satisfied that they are those listed on Form E29B, the officer will acquit the form. The acquitted importer receipt (green) copy and, where applicable, the customs broker (canary) copy will be returned to the importer or the importer's agent. If applicable, a refund cheque will be issued, through the normal refund process, payable to the party indicated on the Form E29B.

47. If the goods are presented together with a written notification of intent to abandon them after the Form E29B has expired, and the importer would have been entitled to an extension of the period of importation on request, the extension will be granted retroactively. If the goods were not entitled to an extension of the period of importation, full duty and taxes are owed.

Lost or Stolen Goods

48. Unlike goods that are destroyed, lost or stolen goods have entered the domestic market.

49. If the goods were imported for commercial purposes, any security deposit will not be refunded and any duties and taxes owing will be collected. Importers should ensure that any insurance claims include the cost of the duties and taxes owed.

50. Where the goods were imported temporarily for non-commercial purposes, the CBSA will take into consideration the circumstances surrounding each case and the Regional Director General may exercise discretion in refunding the security deposit or waiving the requirement to pay the duties and taxes owing.

TIME LIMITS

Extensions

51. E29B forms are issued for a specified period, in accordance with time limitations outlined in the legislation or regulations that entitled the goods to relief of customs duties or taxes, including the GST/HST. Duties and taxes, including the GST/HST, are owed on any goods that remain in Canada after the Form E29B has expired.

52. If it is impossible or impracticable to export the goods on or before the expiry date of the Form E29B, the importer can apply for an extension of the period of importation. This application should be made before the expiry date. Depending on the terms of the relevant legislation, an extension may be granted by either the nearest CBSA office or the regional CBSA office. The memoranda listed in paragraph 1 provide greater detail on the authorized periods of temporary importation. The importer may be required to present the goods for examination when requesting an extension.

53. After determining that the goods qualify for an extension, the designated employee responsible for processing entries may complete the "extended to" field on Form E29B or cancel the original Form E29B and issue a new one. The original date of importation must be clearly identified in field 40 of the new Form E29B, so that the authorized time periods are respected.

54. Extensions will be granted on a case-by-case basis when the request is received after the expiry date of the Form E29B.

Unacquitted

55. Any goods remaining in Canada beyond the expiry date of Form E29B without permission from the CBSA are subject to the payment of duties and taxes, as if the goods were being accounted for according to section 32 of the *Customs Act*.

56. Once the Form E29B has expired, the designated employee responsible for monitoring them will contact the importer or the importer's agent, seeking proof of export or payment of duty and tax on the goods. Acceptable forms of proof of export are identified in paragraph 60.

57. If the importer or the importer's agent fails to respond to the request, any funds posted as a security deposit will be taken to account. When there is sufficient information and the importation is a commercial entry, the security deposit will be accounted for on a Form B3, *Canada Customs Coding Form*. When there is insufficient information or the importation is non-commercial, the security deposit will be accounted for on a Form B15, *Casual Goods Accounting Document*. The importer's copy is sent to the importer. If there was no security deposit or the amount taken in the form of cash or a certified cheque was less than the duty and taxes owing, the account will then be transferred to the CBSA Collection Section of the Revenue Collections Division (RCD) for further action. A Form K23, *Invoice*, will be prepared and submitted to the RCD. The importer's copy of the Form K23 will be forwarded to the importer along with the importer's copy of the Form B3 or Form B15. Where the security deposit was in the form of a bond, use of the bond will be suspended and a claim for payment will be filed with the issuing association.

REFUND PROCEDURES FOR SECURITY DEPOSITS TAKEN TO ACCOUNT

58. After a security deposit has been taken to account, the importer or the importer's agent may request a refund. The importer or the importer's agent must submit a Form B2, *Canada Customs – Adjustment Request*, a copy of the Form B15, and, where appropriate, a copy of the Form K23, along with satisfactory proof that the goods have been exported, duty-paid, destroyed or abandoned, in accordance with customs regulations.

59. The four-year period established for submitting refund claims under paragraph 74(3)(b) of the *Customs Act* will apply. The period begins on the date the Form E29B is processed.

ALTERNATE PROOF OF EXPORT

60. 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, *Customs Cargo Control Document*; IATA airway bill, master airway bill, or a consist sheet for couriers that do not use IATA waybills; Form A5, Train Report or electronic manifest; or a Form A6A, *Freight/Cargo Manifest*; or
- (f) other documentation that establishes that the goods were exported including but not limited to purchase orders and invoices, shipping documents, requisitions, inventory reports, processes or production records, stocking records, sales invoices, accounts payable and accounts receivable, carrier contracts, waivers and/or reports.

61. The information provided by the alternate proof of export must be sufficient to satisfy the officer responsible for 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.

62. In the case of non-commercial importations, the CBSA may accept an affidavit signed by a justice of the peace, a police officer or other authorized person in a foreign country attesting to the fact that the goods are in that country. An affidavit signed by the importer and witnessed by one of these officials is not sufficient. In the latter case, the official is attesting to the legitimacy of the importer's signature only.

ADDITIONAL INFORMATION

63. For additional information regarding this memorandum, please contact:

Manager
 Trade Incentives and Refunds Unit
 Tariff Policy Division
 Trade Programs Directorate
 Admissibility Branch
 Canada Border Services Agency
 150 Isabella Street
 Ottawa ON K1A 0L8
 Telephone: 613-954-6878

9. Indicate the classification number, according to the *Customs Tariff*, under which the article is being imported into Canada.
10. Indicate the value of the importation in Canadian funds. The rate of duty specified in the *Customs Tariff* will be applied.
11. Indicate the applicable tariff treatment code. Tariff treatment codes are contained in Appendix B of Memorandum D17-1-10, *Coding of Customs Accounting Documents*.
12. Indicate the applicable rate of duty for the article being imported.
13. Indicate the amount of duty payable, computed by applying the rate of duty to the value for duty.
14. If applicable, indicate the amount of excise tax payable.
15. Indicate the total of value for duty (field 10), customs duties (field 13) and excise tax (field 14). GST/HST is calculated on this amount.
16. Depending on the authority used in field 6 of the Form E29B to import the goods temporarily, GST/HST will be either:
 - (a) fully remitted and indicated in field 16 of the Form E29B only to calculate the deposit required; or
 - (b) payable, accounted for and collected on a *Canada Customs Coding Form*, Form B3. (The transaction number will be recorded in field 23 of the Form E29B for audit purposes.) For those importers/brokers who have posted security for the release of goods before payment of duties, a release on minimum documentation (RMD) package may be presented with the Form E29B. When full GST/HST is collected, field 16 of the Form E29B should be left blank. The deposit required in this case should be calculated based on the customs duties (field 13) and excise tax (field 14) only. Please note that where GST/HST is collected on a proportionate basis (i.e., 1/60th), a Form E29B should not be completed.
17. Enter the total amounts of customs duties (field 13), excise tax (field 14) and GST/HST (field 16) payable on all articles shown on the form.
18. Signature block for the importer or the importer's agent. Indicate by marking an "x" in the appropriate box, if the signature is that of the importer or the importer's agent.
19. Number assigned by the CBSA to the permit.
20. Indicate the last day of the intended period of temporary importation of the goods.
21. If the time limit has been extended, indicate the new expiry date, which supersedes the date shown in field 20.
22. Indicate the cargo control number as shown on the cargo control document relating to the shipment imported into Canada.
23. Indicate the transaction number used to collect GST/HST, if applicable.
24. Indicate the full name and address of the party to whom the security deposit is to be refunded.
25. If security has been deposited:
 - (a) indicate the dollar value of the deposit, in Canadian funds. If required, the amount should be determined by multiplying the United States funds that have been tendered by the exchange rate for that day;
 - (b) mark an "x" in the appropriate box to indicate the type of security deposited; and
 - (c) note the bond number, if a bond has been deposited as security.
26. Space provided for the CBSA office stamp, indicating the date on which the goods were imported into Canada.
27. Signature of the officer, effecting release of the goods into Canada.
28. CBSA use only. Mark "x" if all or some of the goods are being exported from Canada. If it is a partial exportation, identify quantity and goods in each partial exportation.
29. CBSA use only. Mark "x" if all or some of the goods are being duty-paid and indicate the transaction numbers of accounting documents, under which the goods were imported into Canada.
30. CBSA use only. Mark "x" if the goods are being exported in bond and indicate the cargo control number and the CBSA office from which the goods will leave Canada.

31. CBSA use only. Mark "x" if the goods have been destroyed under supervision.
32. CBSA use only. To be completed if permit is being acquitted by method other than payment of duties and taxes, exportation or destruction of goods.
33. CBSA use only. Indicate transaction number of Form B15, *Casual Goods Accounting Document*, or Form B3, *Canada Customs Coding Form*, on which the deposit was taken to account.
34. CBSA use only. Indicate the date that Form B15 or Form B3 was processed.
35. Not to be used at this time.
36. Not to be used at this time.
37. Not to be used at this time.
38. Space provided for the CBSA office stamp, indicating the date on which the goods were exported, duty-paid, destroyed or abandoned.
39. Signature of the officer effecting the acquittal of the permit.
40. Space for any remarks the officer may wish to make with respect to the acquittal of the permit.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Trade Incentives and Refunds Unit Tariff Policy Division Admissibility Branch</p>	<p>HEADQUARTERS FILE –</p> <p>6564-1</p>
<p>LEGISLATIVE REFERENCES –</p> <p>N/A</p>	<p>OTHER REFERENCES –</p> <p>D2-1-1, D2-1-2, D2-1-3, D2-2-1, D2-2-3, D2-3-4, D2-4-1, D2-6-2, D2-6-4, D3-1-5, D3-7-1, D8-1-1, D8-1-9, D19-12-1, D19-13-2, D21-3-1, D21-3-4, D21-4-3, D9-1-1 to D9-1-16, D18-1-1, D18-2-1, D19-1-1 to D19-14-1 and D20-4-1</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D8-1-4, November 8, 2005</p>	

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