

**GENERAL AGREEMENT ON
TARIFFS AND TRADE**

RESTRICTED

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Supplement

Legislation of Canada

Order respecting the remission of the customs duty and the sales tax on computer carrier media.

HER EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL, considering that it is in the public interest to do so, is pleased hereby, on the recommendation of the Minister of Finance and the Treasury Board, pursuant to section 17 of the Financial Administration Act, to make the annexed Order respecting the remission of the customs duty and the sales tax on computer carrier media.

* English and French only/Inglés y francés solamente

ORDER RESPECTING THE REMISSION OF THE CUSTOMS DUTY
AND THE SALES TAX ON COMPUTER CARRIER MEDIA

Short Title

1. This Order may be cited as the Computer Carrier Media Remission Order.

Interpretation

2. In this Order,

"carrier media" means goods capable of storing instructions or data to be processed by data processing equipment; (support de transmission)

"computer carrier media" means software, but does not include sound or image recordings, integrated circuits, semi-conductors and similar devices or articles incorporating such recordings, circuits, semi-conductors or devices; (support de transmission de données)

"software" means carrier media on which instructions or data to be used by data processing equipment have been stored (logiciel).

Remission

3. Subject to section 4, remission is hereby granted of the customs duty paid or payable under Schedule A to the Customs Tariff and the sales tax paid or payable under the Excise Tax Act in respect of computer carrier media in an amount equal to the difference between

- (a) the amount of customs duty and sales tax paid or payable on computer carrier media; and
- (b) the amount of customs duty and sales tax paid or payable on the value of the carrier media, excluding the value of its instructions or data content but including the cost of reproducing the instructions or data on it.

Conditions

4. Remission under section 3 is granted on the following conditions:
 - (a) the computer carrier media are imported on or after 1 January 1985;
 - (b) a claim for remission is made to the Minister of National Revenue within two years of the date of importation of the computer carrier media for which remission is claimed; and
 - (c) any person claiming remission pursuant to this Order shall provide such reports and information as the Minister of National Revenue may require for the administration of this Order.

Explanatory Note

(This note is not part of the Order, but is intended for information purposes only.)

The Order remits the customs duty and the sales tax on computer carrier media.