



Ottawa, March 15, 2013

# MEMORANDUM D8-1-2

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## **In Brief**

### **INTERNATIONAL EVENTS AND CONVENTION SERVICES PROGRAM (IECSP)**

1. The following document replaces the previous Memorandum D8-1-2 dated October 5, 2012.
2. Changes have been made to reflect a headquarters operations realignment.





Ottawa, March 15, 2013

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## 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 Section within the Service Planning and Coordination Division of the CBSA, provides guidance and information to facilitate the movement of visitors, event participants, foreign exhibitors and temporarily imported goods and materials into and out of Canada.

### CBSA Single Window Service

3. The CBSA offers the IECSP as a single window border service to the business community, foreign organizations, event organizers and the conventions visitor and the 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 taking place in Canada. More complex technical information requests relating to other federal government programs are normally directed to the respective department or agency for clarification and guidance.

4. Also offered as a single window border service is the CBSA's Foreign Expeditions and Arctic Research (FEAR) program. For information regarding CBSA clearance procedures for articles and equipment being temporarily imported into Canada for scientific, exploratory and itinerant expeditions refer to [Memorandum D2-1-2, Foreign Scientific or Exploratory Expeditions in Canada](#). Refer to Appendix E for FEAR contact information.

5. Unless otherwise indicated, all forms, guides, publications and D series Memoranda listed in this document can be found at:  
[www.cbsa.gc.ca/publications/menu-eng.html](http://www.cbsa.gc.ca/publications/menu-eng.html).

### Initial Contact

6. Once it has been determined where the event will be held in Canada, the event organizer or a delegated representative can start making arrangements with the IECSP to ensure the smooth processing of goods and delegates across the Canadian border.

7. To register an event with CBSA online, please visit: [www.cbsa.gc.ca/services/ie-ei/notice-avis-eng.html](http://www.cbsa.gc.ca/services/ie-ei/notice-avis-eng.html) or contact the IECSP Regional Coordinator (RC) at the CBSA office nearest the event location. IECSP contact information is listed in Appendix E.

8. The following information should be provided:

- (a) the name and type of event;
- (b) the date and location of the event;
- (c) the number of participants, both Canadian and foreign, expected to attend;
- (d) 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 an employee, a customs broker, or a delegated representative. See [Memorandum D1-6-1, Authority to Act as Agent](#);
- (e) a list of all goods to be brought into Canada, their origin and intended use, as well as details on when, where, and how these goods will arrive;
- (f) a list of controlled goods being imported;
- (g) a list of goods, if any, that will be sold or given away;
- (h) a note requesting the event be considered for Border to Show Service (refer to paragraph 119), if applicable; and
- (i) questions regarding the possibility of goods qualifying for duty free entry and/or provisions which may provide full or partial relief from the GST/HST.

9. The initial correspondence should be submitted to the IECSP RC at the CBSA office nearest the event location or, in the case of multi-city events, the CBSA office nearest the location of the first event. An example of an initial letter of contact is shown in Appendix A.

### Time Limits

10. The IECSP requires fifteen to thirty business days advance notice in order to process a recognition request and/or provide advice on specific Canadian government requirements relating to an event. Event size and logistics, visa requirements and import/export permit requirements are some of the factors considered by the IECSP when determining whether to provide recognition.

11. If recognition is requested without sufficient notification, the decision to provide IECSP recognition will rest with the local RC.

### Recognition Process

12. The IECSP facilitates the temporary importation of goods and entry of people associated with 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 as well as other government departments' (OGD) requirements to the client before the event takes place. This is known as the recognition process.

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

- (a) the event qualifies under the following two IECSP's international event or convention sector guidelines, stating that the event;
  - (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 may be applied to the goods intended to be imported into Canada;
- (c) requested Border to Show services can be provided for the event; and
- (d) there are any OGD requirements that need to be met before holding the event in Canada.

14. Based on the information provided by the event representative, the IECSP RC will issue a letter of recognition outlining CBSA and OGD requirements.

#### **Letter of Recognition**

15. The letter of recognition, through which the event becomes a CBSA recognized event, will identify border procedures and any anticipated OGD requirements and specific services the IECSP may provide for the event, such as:

- (a) Border to Show on-site/off-site services;
- (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's 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, the need of a speakers letter of introduction or any applicable OGD requirements relating to the event; and
- (f) any conditions which may attract CBSA special service charges.

16. For events taking place in multiple Canadian cities, the IECSP RC in the first city the tour will issue a single recognition letter for all locations.

17. The letter of recognition issued by CBSA will only be provided to event organizers, their customs brokers or designated event representatives. To ensure a smooth entry

process, a copy of the letter of recognition should be provided to foreign national participants, exhibitors, delegates, or guest speakers by the event coordinator or broker for eventual presentation to a CBSA officer at the Canadian border crossing.

#### **Support Process**

18. In situations where a request for recognition has been sent six months or more in advance of an event or a request has been made for CBSA's support regarding a bid to host a future event, the RC may issue a support letter prior to official recognition.

#### **Letter of Support**

19. The IECSP letter of support provides less specific information than a recognition letter. It acknowledges that the IECSP is aware of an upcoming event and available to provide guidance and information during the pre-event planning stages. The support letter also helps to facilitate the communication process between the IECSP, the event organizer and the customs broker.

#### **Collection and Disclosure of Information**

20. All event and personal information provided to the IECSP is collected under the authority of Section 5 of the *Canada Border Services Agency Act* and is protected in accordance with the *Privacy Act*. To ensure that event planners and participants are made aware of tax or duty remissions and any specific Canadian government requirements related to their event, the information submitted may be disclosed to other Government of Canada departments and agencies.

21. Disclosure of the information collected adheres to Canadian legislative requirements and facilitates the entry process for goods and people attending CBSA recognized events held in Canada.

#### **Access to Information and Privacy (ATIP) Acts**

22. The *Access to Information Act* gives individuals a right to access records under the control of a federal government institution. The *Privacy Act* protects the privacy of individuals with respect to personal information about them held by a government institution and provides individuals with a right to access and request correction to this information. For more information on the *Access to Information Act* and *Privacy Act*, please refer to: [www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-aiprp/menu-eng.html](http://www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-aiprp/menu-eng.html).

#### **Storage of Information**

23. The personal information collected through the IECSP is described under the **International Events Personal Information Bank (PIB) - CBSA PPU 040** which will be located at: [www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-aiprp/infosource-eng.html](http://www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-aiprp/infosource-eng.html).

## Other Government Departments (OGD)

### Temporary Entry Permit Requirements

24. The CBSA administers over 90 acts and legislation on behalf of Canadian OGDs and agencies.

25. In many instances, the letter of recognition and required travel documents proving citizenship are the only documents required when entering Canada to attend CBSA recognized events. Based on the information provided, the IECSP RC may liaise with the appropriate OGD, such as CIC, Foreign Affairs and International Trade Canada (DFAIT), Transport Canada (TC) to determine if additional information is required. 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/export permits issued by DFAIT, and a refundable security deposit may be required by the CBSA (refer to the section on Security Deposits). The IECSP RC 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.

26. The IECSP RC will provide information regarding specific requirements and conditions associated with the goods or event and how to acquire necessary permits or other required documentation. These requirements, along with contact information, will be explained in the letter of recognition. The IECSP RC will advise if an OGD must be contacted directly for further clarification regarding potential regulations or permit requirements.

27. For information relating to the various OGD requirements, visit [www.canada.gc.ca](http://www.canada.gc.ca) or refer to the Memorandum *D19 Series* "Acts and Regulations of Other Government Departments". Additional information specific to IECSP recognized events is available in appendices B, C and D on this memorandum.

### Temporary Entry of Visitors to Canada

#### Visitor Entry Requirements

28. Visitors to Canada must meet certain criteria to be found admissible to Canada. Valid travel documents and visas (from visa required countries) must be presented to determine the visitor's eligibility to enter Canada.

29. To obtain information on the requirements for Canada (or inadmissibility to Canada) as well as a list of countries whose citizens require a visa to enter or transit Canada visit the CIC Web site at: [www.cic.gc.ca/english/visit/visas.asp](http://www.cic.gc.ca/english/visit/visas.asp). Enquiries about visa requirements should be directed to CIC's toll-free number (in Canada only) at **1-888-242-2100**. From outside of Canada, the nearest Canadian embassy, high commission or consulate may be contacted directly or contact Canada International at 1-613-944-4000.

### Travelling With Minors

30. Visitors should ensure they carry proper identification for each minor (under the age of 18) travelling with them. Proper identification includes a birth certificate, a passport, citizenship card, permanent resident card or certificate of Indian status. If you are not the parent/guardian of the minor, you should also obtain written permission from the legal guardian authorizing the trip.

31. For detailed information regarding visitors travelling with minors please refer to the CBSA publication entitled *BSF5119, Visitors to Canada*.

### Personal Allowances – Alcoholic Beverages and Tobacco Products

32. Visitors to Canada may import, free of duty and taxes, limited amounts of alcoholic beverages and tobacco products, as long as these items are in their possession when they arrive in Canada.

33. For detailed information regarding personal allowances and requirements please refer to the CBSA publication entitled *BSF5119, Visitors to Canada*.

### Personal Baggage and Conveyances

34. Visitors to Canada can temporarily import goods for their personal use while in Canada exempt from duties and taxes provided the goods are not subject to restriction are declared, and are exported when leaving Canada.

35. For detailed information regarding personal baggage, please refer to *Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents* and the guide entitled *BSF5119, Visitors to Canada*.

### Travelling With \$10,000 or More

36. There are no restrictions on the amount of money or the value of monetary instruments that visitors 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*, visitors must report to a border services officer amounts equal to or greater than CAN\$10,000. For more information, refer to the CBSA publication entitled *BSF5052, Crossing the Border With \$10,000 or More*.

### Personal Drugs for Medical Use

37. Visitors importing prescription drugs should ensure 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, visitors should possess a copy of the prescription or a letter from a doctor. In Canada, health products may be regulated differently than they are in other countries. For more information regarding health products and their importation into Canada, please consult GUI-0084 *Guidance Document on the Import requirements for Health*

*Products Under the Food and Drugs Act and Its Regulations* on the Health Canada (HC) Web page at: [www.hc-sc.gc.ca](http://www.hc-sc.gc.ca).

### **Working in Canada**

38. Non-residents coming to Canada for work require a labour market opinion or “confirmation” from Human Resources and Skills Development Canada (HRSDC) and a work permit issued by CIC. A work permit provides a non-resident with permission to work for a specific employer in Canada for a limited period, unless they are exempted within HRSDC confirmation-exemption categories of work. For further information on HRSDC employment authorization exemption details, and employment authorization validation, please refer to the table in Appendix B of this memorandum, 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.

39. Non-residents may contact the HRSDC Foreign Worker Program directly at [www.hrsdc.gc.ca](http://www.hrsdc.gc.ca) or through Service Canada at [www.servicecanada.gc.ca](http://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, 08:00.to 16:00. Service is provided in English and French.

### **Non-residents who Render Services in Canada (Canadian Income Tax)**

40. Non-residents who render services in Canada may be required 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](http://www.cra.gc.ca) or call the CRA Business Enquiries line at **1-800-959-5525**.

### **Goods and Services Tax/Harmonized Sales Tax (GST/HST)**

#### **What is the GST/HST?**

41. The goods and services tax/harmonized sales tax (GST/HST) is a tax that applies to most taxable supplies of property and services made in Canada. GST/HST registrants who make taxable supplies (other than zero-rated supplies) in a participating province collect tax on these supplies at the applicable GST/HST rate for that province. For more information on the GST/HST, please refer to the CRA guide [RC4022, General Information for GST/HST Registrants](#).

#### **Registering for GST/HST**

42. Generally, every person who provides property 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 business in Canada. For additional information on

GST/HST registration, please refer to the CRA guide [RC4027, Doing Business in Canada – GST/HST Information for Non-residents](#) which is available at: [www.cra.gc.ca](http://www.cra.gc.ca). To register with 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

### **GST/HST Status of Imported Goods**

43. Although the CRA administers the GST/HST, the tax is generally payable to the CBSA in respect of most taxable goods that are imported into Canada. Imported goods that are accounted for under the *Customs Act* as non-commercial goods, and imported into Canada by a resident of a participating province, are generally subject to HST at the applicable rate for that participating province. Imported goods accounted for under the *Customs Act* as non-commercial goods that are imported by a resident of a non-participating province are generally subject to GST at the current rate. Imported goods accounted for as commercial goods are subject to GST at the current rate.

44. Commercial goods imported into Canada are subject to GST/HST with the exception of “non-taxable imports”. There are specific legislative provisions which deem certain imports to be “non-taxable imports” for purposes of the GST/HST, for example:

- (a) *Foreign Organizations Remission Order (FORO)*, 1983;
- (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*.

45. Under FORO, a foreign organization is defined as a corporation whose head office is outside Canada or an association that is not incorporated, has no members who are residents of Canada and does not include a Canadian branch of any such association. Refer to paragraph 66 for more information regarding FORO.

46. Under the FORO provisions, a meeting, or convention cannot be open to the general public and the goods must be exported immediately following the conclusion of the event.

47. Pursuant to the *Commercial Samples Remission Order* 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 is responsible for negotiating 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 location(s) in Canada where the sample will be exhibited or demonstrated;

(ii) provide proof the sample is at the given location(s);

(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;

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

(e) the commercial sample will be exported from Canada within one year of the date of importation.

48. Pursuant to section 1 of Schedule VII to the *Excise Tax Act*, imported goods that are classified under particular provisions of the *Customs Tariff* may be imported without the imposition of GST/HST. The tariff provisions referred to in section 1 of Schedule VII, while no longer in effect for customs duty purposes, are still valid for GST/HST purposes.

49. Section 1 of Schedule VII to the *Excise Tax Act* refers to four provisions of the *Customs Tariff* that permit the GST/HST-free importation of event and convention-related goods:

(a) tariff heading 98.19, which describes goods imported for display at a convention or public exhibition where the goods of various manufacturers or producers are displayed, where such goods remain in Canada for a period not greater than six months;

(b) tariff item 9823.60.00, in respect of goods intended for display or demonstration that are temporarily imported by a national or resident of Chile, Mexico or the United States;

(c) tariff item 9823.70.00, which describes commercial samples that are temporarily imported from Chile, Mexico or the United States; and

(d) tariff item 9823.80.00, in respect of advertising films that are temporarily imported from Chile, Mexico or the United States.

50. Additional information regarding the conditions that must be met for goods to be classified under one of the *Customs Tariff* provisions referred to above, as well as the administration of these provisions, may be found in [Memorandum D8-1-1, Amendments to Temporary Importation \(Tariff Item No. 9993.00.00\) Regulations](#).

51. The full text of the remission orders (FORO and *Commercial Samples Remission Order*) as well as Schedule VII to the *Excise Tax Act*, can be accessed from

the Department of Justice Canada Web site at [www.canada.justice.gc.ca](http://www.canada.justice.gc.ca) – The Laws Site – Consolidated Acts or Consolidated Regulations. Copies may also be requested from the Department of Justice Publications Department by mail at:

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

Telephone: 613-957-4222

Fax: 613-954-0811

E-mail: [webadmin@justice.gc.ca](mailto:webadmin@justice.gc.ca)

## Foreign Convention and Tour Incentive Program

### Rebate for Sponsors and Organizers

52. The CRA administers the Foreign Convention and Tour Incentive Program, which is a program designed to attract foreign conventions and tour groups to Canada through the GST/HST system.

53. Under the Foreign Convention and Tour Incentive Program, the

(a) sponsor of a foreign convention, or

(b) the organizer of a foreign convention who is not registered for GST/HST, may be entitled to a rebate of the GST/HST paid on the convention facility, and any related convention supplies acquired exclusively for consumption, use or supply in connection with the foreign convention.

### Rebate for Non-resident Exhibitors

54. Under the Foreign Convention and Tour Incentive Program, non-resident exhibitors who are not registered for GST/HST may be entitled to a rebate of the GST/HST paid on the lease or rental of exhibition space, and any related convention supplies acquired exclusively for consumption, use or supply in connection with a convention. This rebate applies with respect to either a domestic or foreign convention.

### More Information

55. Sponsors, organizers and non-resident exhibitors may claim a rebate under the Foreign Convention and Tour Incentive Program by completing Form GST386, *Rebate Application for Conventions*, and submitting it to the CRA.

56. The terms “convention,” “convention facility,” “foreign convention,” “organizer,” “related convention supplies,” and “sponsor” are defined in the *Excise Tax Act*. For more information on the definition of these terms, and the Foreign Convention and Tour Incentive Program in general, please

refer to Guide [RC4160](#), *Rebate for Tour Packages, Foreign Conventions, and Non-resident Exhibitor Purchases*, which is available on the CRA's Web site at: [www.cra.gc.ca/visitors](http://www.cra.gc.ca/visitors).

57. For additional information regarding the Foreign Convention and Tour Incentive Program, please contact the CRA at the applicable tax services office listed in Guide [RC4027](#), *Doing Business in Canada – GST/HST Information for Non-Residents*, at: [www.arc.gc.ca](http://www.arc.gc.ca).

### **Temporarily Importing Event Goods**

58. Goods cannot be imported if they are prohibited. Import restrictions or controls are not waived because the goods are imported temporarily. The goods must meet all OGD requirements. Refer to paragraph 94 entitled "Prohibited, Restricted or Controlled Goods".

59. 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. Duties and taxes, including GST/HST, will be imposed on these goods when they are imported.

60. Goods for sale are to be accounted for upon entry in Canada on a B3 *Canada Customs Coding Form*. Completion instructions and Form B3 entry types are discussed in detail, in [Memorandum D17-1-10](#), *Coding of Customs Accounting Documents* and in guide [BSF5079](#), *Importing Commercial Goods Into Canada*.

### **Tariff Item No. 9993.00.00 – Temporarily Imported Goods**

61. 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 clarification on tariff classification, refer to [Memorandum D10-13-1](#), *Classification of Goods*. For additional information on tariff item No. 9993.00.00, refer to [Memorandum D8-1-1](#), *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

62. There are no restrictions on temporary importation of most types of goods or how they may be used. However, it must be clearly shown that there is an intention to export the goods at the end of the event. As such, consumable goods generally do not qualify under tariff item No. 9993.00.00. For example, fireworks that are imported for pyrotechnic competitions are consumable goods and are not entitled to the provisions of this tariff item.

63. Projectors, cameras, audio visual equipment, sound and lighting equipment, 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 provided they are exported from Canada within 18 months.

64. Goods cannot be imported in a quantity that may cause the inspecting CBSA officer to doubt that they will be exported.

65. Goods that are eligible for temporary importation can be documented on Form E29B, *Temporary Admission Permit*, or an Admission Temporaire/Temporary Admission (ATA) Carnet or a Carnet de Passages en Douane (C.P.D). Canada/China Taiwan Carnet (refer to paragraph 85 for more details on carnets), and a refundable security deposit may be required (in the case of an E29B).

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

66. The *Foreign Organization Remission Order, 1983*, provides relief of GST/HST and excise taxes on equipment imported by a foreign organization holding a convention in Canada. The term "equipment" includes projectors, cameras, sound and lighting equipment, audio-visual equipment or other office machinery imported exclusively for use in the conducting of the meeting or convention. 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. The meeting or convention cannot be open to the general public. The equipment is imported under tariff item No. 9993.00.00 and the goods must be exported immediately after the conclusion of the meeting or convention.

67. Under the above conditions the following goods are customs duty free in accordance with tariff item No. 9830.00.00 and free of GST/HST and excise taxes under FORO:

- (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) stationary, paper clips, pens, pencils, and other office supplies (not including office machinery).



## Souvenirs

68. Souvenirs are considered 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.

69. Souvenirs, regardless of their value, qualify for duty-free entry under tariff item No. 9830.00.00 as long as the provisions listed in paragraphs 66 and 67 are met. The FORO, remits the GST/HST and excise taxes owing on those souvenirs valued individually at less than CAN\$25. Under this provision, souvenirs valued in excess of CAN\$25 are relieved of the requirement to pay GST/HST and excise taxes as long as they are exported.

70. Souvenirs imported by a foreign organization are accounted for on Form B3. The goods are classified under tariff item No. 9830.00.00 as customs duty-free and special authorization code 84-867 is entered in field 26 to relieve the GST/HST.

71. Souvenirs that are not exported and remain in Canada at the end of the event will be accounted for on a Form B3.

72. The CBSA publications entitled BSF5079, *Importing Commercial Goods Into Canada* and [Memorandum D17-1-10, Coding of Customs Accounting Documents](#) provide instructions on how to complete Form B3.

## Official Paraphernalia

73. 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.

74. 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.

75. 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 under FORO based on the percentage of non-residents officially in attendance at the meeting or convention.

76. 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, Advertising Material, Commercial and Apparel Samples

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

78. Advertising material such as catalogues, price lists, and trade notices may be imported into 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 and excise tax relief under the Advertising Material Remission Order. For further information, refer to [Memorandum D8-3-1, Tariff Item Nos. 4911.10.10 and 9929.00.00 and the Advertising Material Remission Order](#).

79. 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 customs duty free under tariff item No. 9990.00.00.

80. 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 customs duty free under tariff item No. 9991.00.00. Apparel samples imported for use in the development of sketches or patterns, or in determining the technical elements of manufacturing apparel, by a person in Canada in the business of designing apparel and selling apparel or apparel designs may be imported into customs duty free under tariff item No. 9936.00.00. The goods of both these tariff item numbers 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, Samples of Negligible Value \(Tariff Item Nos. 9990.00.00 and 9991.00.00\)](#). For further information on apparel samples, refer to [Memorandum D8-2-14, Tariff Item 9936.00.00 – Apparel Samples](#).

## Competition Racing Vehicles

81. Non-resident participants in closed-course races sanctioned by a recognized racing sanctioning body such as the Fédération Internationale de l'Automobile (FIA), National Association for Stock Car Racing (NASCAR), American Motorcycle Association (AMA), Indy Racing League (IRL), are not required to document or post security for the following goods:

- (a) racing vehicles;
- (b) trailers and conveyances for moving racing vehicles;
- (c) repair parts and repair equipment such as tires, wheels, spare parts for the racing vehicles;

(d) tools and portable shop equipment required to maintain a racing vehicle; and

(e) mobile accommodations, mobile kitchens and related equipment, when imported to support the racing team and support personnel and when used to promote race-related activities.

82. These goods qualify for customs duty-free entry under tariff item No. 9993.00.00 and for relief from the GST/HST and excise taxes under the *Non-taxable Imported Goods (GST/HST) Regulations* and Item 38 of the Schedule to the *Temporary Importation (Excise Levies and Additional Duties) Regulations*. It should be noted that fuel in excess of the normal tank capacity of the racing vehicle, oil, grease and other consumables are not eligible for customs duty or GST/HST relief and shall be assessed customs duties and taxes at the time of importation.

#### **Security Deposits – Form E29B, Temporary Admission Permit**

83. To ensure that the temporarily imported goods are subsequently exported from Canada, the inspecting CBSA officer may require a security deposit. The maximum amount of the security deposit cannot exceed the duties (including the GST/HST and any other excise 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).

84. Goods imported for sale are not eligible under tariff item No. 9993.00.00, even when there is a reasonable expectation that some of the goods will not be sold and the unsold units will be exported. Examples of goods imported for sale are posters, T-shirts and CDs imported by a touring company for sale during their performances, or goods imported for sale at trade shows or conventions.

#### **ATA Carnet and Taiwan Carnet**

85. Goods that qualify for temporary importation are normally documented on Form E29B, *Temporary Admission Permit*. However, these goods may instead be documented on a carnet. 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 additional security with customs.

86. 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 presented to the CBSA.

87. Goods intended for sale, lease or processing 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.

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

89. 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, refer to [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**

90. To benefit from a preferential tariff treatment provided under NAFTA (U.S./Mexico), CIFTA (Israel), CCFTA (Chile), or CCRFTA (Costa Rica), 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.

91. 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 the corresponding Certificate of Origin. This certifies that the goods in question meet the specific rules of origin applicable to each free trade agreement.

92. 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, refer to [Memorandum D1-4-1, CBSA Invoice Requirements](#).

93. Certificate of Origin forms are available at all CBSA Regional offices and may also be found online at: [www.cbsa.gc.ca/publications](http://www.cbsa.gc.ca/publications). 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

94. DFAIT 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 the CCFTA or the CCRFTA 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.

95. 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 ON K1A 0G2

Telephone: 613-944-1804

Fax: 613-995-5137

Web site: [www.internationaltrade.gc.ca](http://www.internationaltrade.gc.ca)

### Firearms and Personal Protection Weapons

96. 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.

97. For detailed information regarding firearm restrictions please refer to the guide entitled [BSF5082, \*Visitors to Canada and Other Temporary Residents\*](#).

### Firearms for Display Purposes

98. 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*. Contact Foreign Affairs and International Trade Canada at [www.international.gc.ca](http://www.international.gc.ca) or call **1-800-267-8373** (in Canada) or 1-613-944-4000 from the USA (charges will apply), to obtain information on applying for one.

99. Automatic firearms are subject to re-export controls and dependent upon destination and may not be allowed to leave Canada. Please refer to the "Automatic Firearms Country Control List" of the "A Guide to Canada's Export Controls" at: [www.exportcontrols.gc.ca](http://www.exportcontrols.gc.ca). For further information, contact:

International Trade Canada  
Firearms Export and Import  
125 Sussex Drive  
Ottawa ON K1A 0G2

Telephone: 613-996-2387

Fax: 613-996-9933

### Narcotics and Other Substances

100. The compliance and monitoring of narcotics, precursor chemicals, and controlled drugs and substances in Canada is overseen by HC's Office of Controlled Substances. Through strict import restrictions requiring import permits HC 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, refer to [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

101. 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, refer to [Memorandum D9-1-1, \*Canada Border Services Agency's Policy on the Classification of Obscene Material\*](#), [Memorandum D9-1-15, \*Canada Border Services Agency's Policy on the Classification of Hate Propaganda, Sedition and Treason\*](#), and tariff item No. 9899.00.00.

### Food, Plants, Animals, Agricultural and Aquatic Commodities

102. 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.

103. For more information on the import requirements for food, agricultural inputs, and agricultural products regulated by the CFIA and other government departments, refer to [Memorandum D19-1-1, \*Food, Plants, Animals and Related Products\*](#) or refer to Appendix D for information on the CFIA Automated Import Reference System or visit the CFIA Web site at [www.inspection.gc.ca](http://www.inspection.gc.ca) for complete information on federal inspection services related to food, animal health, and plant protection.

104. 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 (with the exception of China) 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](http://www.inspection.gc.ca).

### Live Animals

105. The owner or a 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.

106. Pet dogs and cats can be brought into Canada from the United States 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.

107. 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

108. It should be noted that certain goods are subject to restrictions by quotas and/or tariffs under the *Export and Import Permits 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, Administration of the 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 ON K1A 0G2

Telephone: 613-944-1804  
Fax: 613-995-5137  
[www.exportcontrols.gc.ca](http://www.exportcontrols.gc.ca)

109. Persons leaving the United States should check with the U.S. Department of Agriculture before departure to determine if there are any special requirements or restrictions on exporting agricultural goods.

### Endangered Species

110. 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  
Gatineau QC K1A 0H3

Telephone: 819-997-1840 or  
**1-800-668-6767** (toll-free number)

Fax: 819-953-6283

[www.cites.ec.gc.ca](http://www.cites.ec.gc.ca)

111. 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

112. Industry Canada is responsible for the *Radiocommunication Act* and *Telecommunication Act*. Examples of the types of goods that are controlled under these acts include citizen band (CB) radios, amateur radios, walkie-talkies, cellular phones, and direct-to-home (DTH) satellite dishes. As a general rule, authorization to operate radiocommunication and telecommunication equipment in Canada is based on the principle that the equipment will neither cause interference to Canadian stations, nor will the equipment be protected against interference. United States residents visiting Canada may import these items as part of their personal luggage, without authorization from Industry Canada.

113. Visitors from countries other than the U.S. should contact Industry Canada at [www.strategis.gc.ca](http://www.strategis.gc.ca) or call them at **1-800-328-6189**. Refer to Industry Canada's Radiocom information circular RIC 66, Addresses and Telephone Numbers of Regional and District Offices for regional contact information to request authorization to operate radio communication or telecommunication equipment in Canada. Visitors 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](mailto:spectrum_pubs@ic.gc.ca).

### Duties and Taxes

#### Goods Imported for Sale

114. At the time of importation the importer has three options for goods to be sold at an event:

(a) the goods may be fully accounted for at the time of release on a Form B3, *Canada Customs Coding Form*;

(b) the bonded warehouse procedure may be used for the facility where the goods will be sold or repaired (for additional information on this procedure, please refer to [Memorandum D7-4-4, Customs Bonded Warehouses](#)) or;

(c) the goods will enter a sufferance warehouse for processing and release by CBSA as outlined in [Memorandum D4-1-4, Customs Sufferance Warehouses](#).

115. 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 (not the GST/HST) paid on the unsold portion of the shipment, as outlined in [Memorandum D6-2-3, Refund of Duties](#) and Form B2, *Canada Customs - Adjustment Request* completion instructions can be found in [D17-2-1, Coding of Adjustment Request Forms](#). For more details on export procedures for E29Bs, refer to [Memorandum D8-1-4, Form E29B, Temporary Admission Permit](#).

116. Under certain circumstances a portion of an event site may be licensed by CBSA as a bonded warehouse. 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/HST, will be deferred until the goods have been either sold or exported. For more information on the bonded warehouse option for conventions, refer to paragraph 127 “Bonded Warehouse Option”.

### Claiming a Remission

117. To claim a remission of the duties and taxes imposed under the *Excise Tax Act*, the importer must present a completed Form B2 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.

118. A remission of duties and taxes imposed under the *Excise Tax Act* may be granted as specified in Section 6 of the FORO.

### Border to Show Service

119. Border to Show are facilitative services offered by the IECSP to ensure the timely arrival of commercial goods, temporarily imported for display purposes to IECSP recognized events. With Border to Show service authorization, commercial shipments will move directly to an event venue instead of being processed for release into Canada at a CBSA port of entry or travelling to a bonded warehouse for processing by the CBSA.

120. Requests for Border to Show services should be included in the initial request for recognition to the CBSA. Border to Show services could include one of two options, on-site or off-site facilitation. The IECSP RC will determine

which events qualify for Border to Show authorization and articulate which service option applies in the letter of recognition. In some instances, special service charges may apply (refer to [Memorandum D1-2-1, Special Services](#)). For more information on the letter of recognition, refer to paragraph 15.

### Option 1: Border to Show Broker On-site Service

121. For events granted the Border to Show option with broker on-site service, commercial shipments will move directly to an event venue where a CBSA officer will be present to process documentation and perform any required examination of goods.

### Option 2: Border to Show Off-site Service

122. For events granted the Border to Show option with off-site service, commercial shipments will move directly to an event venue. The importer, carrier, and/or broker must report to a designated CBSA office where a officer or RC will process the documentation and perform any required examination of goods.

### Special Service Charges (Cost Recovery)

123. Cost recovery procedures are applied to all requests for new or enhanced service from an identifiable client receiving a specific benefit from the CBSA, 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.

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

125. 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.

126. Special service charges may not be applicable during regular business hours, which may vary depending upon the location of the event. Contact the IECSP RC located in the region where the event is being held, to determine what the local CBSA business hours are, or call the Border Information Service (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. For more information on the BIS line, please refer to the CBSA publication entitled **BSF5051, Border Information Service (BIS)**. **Memorandum D1-2-1, Special Services**, explains the guidelines and charges to be applied by CBSA.

### **Bonded Warehouse Option**

127. 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 days with the possibility of an extension)** bonded warehouse licence for the event location or a part of the location if CBSA requirements are met.

128. 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.

129. To apply, complete Form E401, *Application for a Licence to Operate a Customs Bonded Warehouse*, and submit it to the nearest CBSA office. For further information on this option, refer to **Memorandum D7-4-4, Customs Bonded Warehouses**, under the heading “Bonded Warehouse Program”.

### **Exported Goods**

130. Exported goods (i.e. goods removed from the bonded warehouse) must be reported (see “Exporting Goods” section) on a consolidated or individual B3, type code 21, “Ex-Warehouse, Export Entry”.

### **Moving Goods to the Event**

#### **Commercial Carriers**

131. All event goods being shipped by a commercial carrier (in all modes of transport) must be presented to CBSA via Electronic Data Interchange (EDI) or the eManifest portal. All cargo and conveyance data must be provided to the CBSA for processing within the timeframes specified in the *Reporting of Imported Goods Regulations*. Providing a copy of the letter of recognition to the driver of a commercial load bound for an IECSP recognized event may be beneficial. For guidelines pertaining to the electronic transmission of advance cargo and conveyance information, please refer to the mode-specific Electronic Commerce Client Requirements Document found at: [www.cbsa.gc.ca/eservices/eccrd-eng.html](http://www.cbsa.gc.ca/eservices/eccrd-eng.html).

132. Convention display goods being shipped by carrier to a recognized convention with Border to Show privileges may obtain an authorization (one trip), to transport 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.

133. Depending on the risk associated with the goods, the shipment may be documented on a Form E29B and a refundable security deposit; in an amount equal to the duty and taxes otherwise payable on the goods may be required. The security deposit may be posted in cash, certified cheque, or a standing surety bond. For additional information on posting security with the CBSA refer to **D1-7-1, Posting Security for Transacting Bonded Operations**.

134. Commercial goods imported for sale, being shipped by a carrier to an event site, cannot be documented on Form E29B or a carnet. 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**

135. 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**.

136. For both the air and highway modes, delegates bringing goods in hand baggage (hand-carried goods) 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. Hand-carried goods are defined as commercial goods carried by a paying passenger onboard a traveller’s commercial conveyance (bus, taxi, airplane, ship, etc.) or commercial goods being imported and accounted for at the port of entry by the owner of a business, or an employee, driving a “not-for-hire”, non-commercial conveyance. Hand-carried goods are fully exempt from the cargo and conveyance requirements of the commercial entry process, as outlined in the link located in paragraph 131. For further information, please refer to the section entitled Requirements for Commercial Clients at: [www.cbsa.gc.ca/prog/manif/requirements-exigences-eng.html](http://www.cbsa.gc.ca/prog/manif/requirements-exigences-eng.html).

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

138. For commercial goods that are shipped by private, rental or company vehicle and destined for an event granted Border to Show services, the importer must declare the shipment at the first point of arrival for CBSA processing and authorized release before moving inland to the event site.

139. For commercial goods that are shipped by private, rental or company vehicle, the importer may list the goods on a Form E29B or a carnet upon their arrival or prior to their arrival at the border and post a refundable security deposit, if required, at the time of entry. For additional information on Form E29B and carnets, please refer to [D8-1-4, Form E29B, Temporary Admission Permit](#) and [D8-1-7, Use of A.T.A. Carnets and Canada/China-Taiwan Carnets for the Temporary Admission of Goods](#).

140. If the shipment contains any goods for sale, a completed Form B3 must be presented to the CBSA at the time of entry into Canada for payment of full duties and taxes. Procedures for completing B3 accounting documents can be found in [BSF5079, Importing Commercial Goods Into Canada](#).

### **Highway Bonded Carrier**

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

142. 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 CBSA office at the destination.

143. Detailed instructions on bonded carrier procedures can be found in [Memorandum D3-4-2, Highway Cargo – Import Movements](#).

### **Air Carrier**

144. For CBSA regulations on reporting of goods transported in the air mode, refer to [Memoranda D3-2-2, Air Cargo – Import and In-Transit Movements](#) or for carriers reporting air shipments at highway ports of entry refer to [D3-4-2, Highway Cargo – Import Movements](#).

### **Marine Carrier**

145. For CBSA regulations on reporting of goods transported in the marine mode, refer to [Memorandum D3-5-2, Marine Cargo – Import Movements](#).

### **Rail Carrier**

146. For CBSA regulations on reporting of goods transported in the rail mode, refer to [Memorandum D3-6-6, Rail Cargo – Import Movements](#).

### **Courier**

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

148. 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, other than prescribed goods are generally non-taxable for GST/HST purposes.

149. Although the following importations may be relieved of GST/HST by virtue of other provisions, they are considered “prescribed goods” and 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.

150. 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 Border to Show, the bonded carrier will proceed directly to the event site. For more information on the Border to Show, refer to paragraph 119 “Border to Show Service”.

151. To avoid having to pay special service charges, carriers/couriers should present their documentation at the Canadian border or an inland CBSA office during regular business hours, which are generally between 09:00 and 16:00 Monday to Friday, excluding holidays.

152. Additional instructions can be found in [Memorandum D8-2-16, Courier Imports Remission](#).

### **Courier – Low Value Shipment (LVS)**

153. Commercial goods that are being imported into Canada under the LVS program by an approved courier are reported with the conveyance using a cargo exception code at either the tractor, trailer or container level. For further information, refer to the mode-specific Electronic Commerce Client Requirements Document at: [www.cbsa.gc.ca/eservices/eccrd-eng.html](http://www.cbsa.gc.ca/eservices/eccrd-eng.html). For additional information on the Courier LVS program, refer to [Memorandum D17-4-0, Courier Low Value Shipment Program](#).

### **Administrative Monetary Penalty System (AMPS)**

154. CBSA has the authority to issue monetary penalties to address non-compliance with Canada’s trade and border legislation. For information on these guidelines, refer to [Memorandum D22-1-1, Administrative Monetary Penalty System](#) or visit the CBSA Internet site at [www.cbsa.gc.ca](http://www.cbsa.gc.ca).

### **Exporting Goods**

155. Under tariff item No. 9993.00.00 the maximum length of time that temporarily imported display goods may remain

in Canada is 18 months from the time the goods are imported into Canada. It should be noted that generally the period for GST/HST and customs duty relief is the same. Further information regarding extensions for goods imported under tariff item No. 9993.00.00 can be found in [Memorandum D8-1-1](#). Appendix A of that memorandum contains information regarding time limits for GST/HST relief and extensions.

156. The maximum length of time that temporarily imported display goods may remain in Canada depends on the type of event for which the goods are imported and how goods are classified under the *Customs Tariff*. In addition, the length of time goods may remain in Canada for purposes of GST/HST relief may not be the same as that for relief of customs duties or excise taxes. Appendix A of [Memorandum D8-1-1](#) outlines the length of time that temporarily imported display goods may remain in Canada for purposes of maintaining GST/HST relief.

157. An extension to the length of time that temporarily imported display goods may remain in Canada may be granted, depending on how the goods are classified and the type of duty or tax relief provided in respect of the goods. Requests for extensions should be directed to the CBSA.

158. 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**

159. Upon export, the importer must present to CBSA for examination and validation, any goods which were granted temporary importation relief of duties and taxes (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".

160. "In bond" is subject to CBSA control and authorizes goods to leave the show area under CBSA supervision to the port of exit where a CBSA officer 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.

161. 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 in accordance with the provisions and policy of tariff item No. 9993.00.00 as found in D8-1-1, *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*.

162. In addition to presenting the original copies of importation documents for validation the importer may be asked to show:

- (a) proof of being a non-resident of Canada (such as photo identification);

- (b) the goods that go with the original documentation; and

- (c) proof of leaving Canada, such as a charter bus tour ticket or vehicle licence number.

163. Where the importer fails to acquit the Form E29B or carnet at the time of export, refer to D8-1-1, *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations* or D8-1-4, *Form E29B, Temporary Admission Permit* for alternate proof of export documentation.

164. Upon proof of export, the cash or certified cheque provided as security will be refunded by a Government of Canada cheque. For further export information, refer to [Memorandum D20-1-4](#), *Proof of Export, Canadian Ownership, and Destruction of Commercial Goods*.

## **Customs Brokerage Services**

### **Hiring a Customs Broker**

165. Numerous customs brokers with experience in providing services to meetings, conventions, and the incentive travel industry are available for hire.

166. Customs brokers are licensed by the CBSA to carry out customs brokerage services in Canada. Customs brokers work with the CBSA on behalf of event organizers to ensure that the most favourable duty rates available are obtained. They are also authorized to act as designated representatives when event goods arrive in Canada and may:

- (a) post a security deposit if required and prepare any necessary documentation for complying with border requirements of the CBSA or OGD;

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

- (c) if required, make arrangements on behalf of an event organizer regarding the storage of goods in Canada before or after the event.

167. For a list of licensed customs brokers visit: [www.cbsa.gc.ca/services/cb-cd/](http://www.cbsa.gc.ca/services/cb-cd/).

### **Additional Information**

168. For additional GST/HST information, please contact:

Manager, Goods Unit  
 General Operations and Border Issues Division  
 Excise and GST/HST Rulings Directorate  
 Legislative Policy and Regulatory Affairs Branch  
 Canada Revenue Agency  
 Place de Ville, Tower "A", 15th floor  
 320 Queen Street  
 Ottawa ON K1L 0L5

Telephone: 613-954-4397

Facsimile: 613-990-1233



169. Any questions concerning this memorandum should be directed to:

National Coordinator  
International Events and Convention Services Program  
International Events, Operational Services Division

Telephone: 613-946-0237  
Cell: 613-797-1065  
Facsimile: 613- 998-5584  
Email: IECSP-PSEIC@cbsa.gc.ca

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

Organization Name

Organization Address

Date:

Dear Sir or Madam:

We are writing to inform your office that our organization will be holding the *(name of event)* on *(date)*, at the *(name of venue, convention centre, hotel)* which will be *(open or closed)* to the general public. We have appointed *(customs broker's name & contact information)* as our official customs broker for this event.

There will be *(#)* attendees of which *(%)* are foreign to Canada. We are also expecting *(#)* exhibitors who will be importing the following items for use at the event:

*(General list of items being imported with approximate values)*

We will send you a list of exhibitors closer to the event start date. There *(will be or will not be)* sales of merchandise on the exhibit floor. We request the use of tariff item 9993.00.00.00 for the purposes of temporary import for display use only.

*Optional paragraph for Foreign Organizations with events closed to the public follows:*

We would also request the use of tariff 9830.00.00.00, as we are a foreign organization *(provide full name and complete mailing address of organization)*. We are intending to import *(meeting materials, badges, office supplies, bags, conference brochures, t-shirts, hats, mugs)* to give out to each of our delegates.

Our move-in is on *(date)* and the move-out will be on *(date)*. It is anticipated that we will be entering Canada at the *(name of port(s))* port(s) of entry.

We trust that this matter has been handled to your satisfaction and that the information we have supplied is sufficient for your requirements. If you require additional information, please contact the undersigned at *(telephone number/ fax number and email address)*.

Sincerely,

Delegated authority signature and title

*Note: Please provide your official web site.*

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

**Note:** The information you provide in this document is collected under the authority of Section 107 (9) of the *Customs Act* for the purpose of the facilitation of border coordination services for organizers of international events being held in Canada. The information may be disclosed to Other Government Departments, for example Citizenship and Immigration Canada, for the purpose of providing assistance with admissibility requirements.

The information collected is described under the International Events Personal Information Bank CBSA PPU 040 which is detailed at [www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-airpr/infosource-eng.html](http://www.cbsa.gc.ca/agency-agence/reports-rapports/pia-efvp/atip-airpr/infosource-eng.html).

## APPENDIX B

### CITIZENSHIP AND IMMIGRATION CANADA (CIC)

#### Temporary Entry Procedures

- 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 Skills Development Canada (HRSDC) **and** a work permit issued by Citizenship and Immigration Canada (CIC).
- 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. Please note that only a Canadian employer may contact HRSDC to obtain a job confirmation. To find out more about obtaining an HRSDC confirmation visit [www.cic.gc.ca](http://www.cic.gc.ca).
- 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.
- 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.
- Many foreign nationals coming to Canada to **participate** in events such as conventions, corporate meetings, trade or consumer shows and exhibitions 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.
- The table below, compiled from the Foreign Worker 1 Manual (FW1), 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.

Occupation or Category	Work Permit	HRSDC Confirmation Required?	Details	FWI Ref
<b>Business Visitors</b>			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
<b>Conventions, Exhibitions, &amp; Meetings</b>				
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

- For more information about working in Canada, visit the CIC Web site at [www.cic.gc.ca](http://www.cic.gc.ca).
- In Canada, contact the CIC call centre at **1-888-242-2100**.
- Outside of Canada, inquiries should be directed to the nearest Canadian Embassy, High Commission or Consulate responsible for your region.
- For more information contact the CIC Special Events Unit at 613-952-5382 or email [special.events@cic.gc.ca](mailto:special.events@cic.gc.ca).

## APPENDIX C

### TRANSPORT CANADA (TC) TEMPORARY ENTRY PROCEDURES FOR VEHICLES AND TIRES (EXHIBITION OR DISPLAY PURPOSES)

#### General Information – Temporary Vehicle and Tire Imports

1. Transport Canada's (TC) legislation, *Motor Vehicle Safety Act* (MVSA), Subsection 7(1)(a), 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 Memorandum, D19-12-1, *Importation of Vehicles* and D19-12-2, *Importation of Tires*. CBSA assists TC with the administration of the MVSA and application of the *Motor Vehicle Safety Regulations* (MVSR).
2. Under the MVSA, Subsection 7(1)(b), a vehicle may be admitted temporarily into Canada without complying with the MVSR 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. For vehicles being imported under Subsection 7(1)(a) of the MVSA, 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(6) of the MVSR.
4. For tires being imported under Subsection 7(1)(a) of the MVSA, the importer must complete Schedule VII as outlined under Subsection 13(3) of the Motor Vehicle Tire Safety Regulations (MVTSR).

#### Temporary Importation Process

5. Below are the guidelines for vehicles imported temporarily into Canada for exhibition, demonstration, evaluation, testing or special purposes.

(a) Vehicles temporarily imported for exhibition or display at CBSA-IECSP "recognized" event(s) are not required to be documented on a Vehicle Import Form - Form 1 unless the vehicles will be driven on public roadways.

(b) The importer must complete a Schedule VII application/declaration with Transport Canada via the Temporary Vehicle Importation System (TVIS) with all required information pertaining to the vehicle(s) being temporarily imported for exhibition, demonstration, evaluation or testing. The TVIS can be located on the internet at: [www.apps.tc.gc.ca/Saf-Sec-Sur/7/TVIS-SITV/Login.aspx?lang=eng](http://www.apps.tc.gc.ca/Saf-Sec-Sur/7/TVIS-SITV/Login.aspx?lang=eng).

(c) TC maintains a copy of the Schedule VII on file and the importer must provide proof of export or destruction at the termination of the event as per TC guidelines for temporary importations of non-compliant vehicles at the termination of the recognized event as listed below in the section entitled "Export/Destruction Requirements".

**Note:** It is prohibited for a person who signs a Schedule VII declaration to use or dispose of the vehicle or equipment in a manner contrary to the terms of that declaration, as per Subsection 7(5) of the MVSA. These vehicles CANNOT BE SOLD, GIFTED OR OTHERWISE DISPOSED OF IN CANADA, imported via the Registrar of Imported Vehicles' Program (RIV), or by selecting any other category in Section 16 of the Vehicle Import Form – Form 1.

#### Export/Destruction Requirements

6. Vehicles entered under the terms of a Schedule VII must be exported or destroyed as declared. TC requires proof of export or destruction prior to or no later than the date explained below:
7. For vehicles declared for export, proof of export must include the Vehicle Identification Number (VIN) and the date of export on stamped outgoing customs documents. In cases where the vehicle(s) does not have a VIN (e.g. prototypes, preproduction vehicles, etc.), the documents must include some identifiable reference to the vehicle(s) as per the original application. Proof of exportation must be forwarded to: [Schedule7-Annexe7@tc.gc.ca](mailto:Schedule7-Annexe7@tc.gc.ca) along with the Schedule VII requisition number.
8. For vehicles declared for destruction, one of the following options must be met:

##### Option 1: Destruction under supervision of the CBSA

A certified copy of a Form E15, *Certificate of Destruction/Exportation* is required. Please refer to Memorandum D7-2-3, *Obsolete or Surplus Goods* or contact CBSA toll free at **1-800-461-9999** to schedule an appointment for vehicle destruction at a regional Trade Compliance Division (TCD) office.

## **Option 2: Destruction without CBSA supervision**

To confirm the complete demise of the vehicle(s), a certificate from an authorized disposal processing operation (not a recycler) is required. In the absence of a VIN, documents must include some identifiable reference to the vehicle(s) as per the original application. In addition to the certificate, pictures or a video of the destruction process must show any remaining parts reduced to unsalable condition. Dismantling, disassembly or recycling of parts is not acceptable proof of destruction. Proof of destruction must be forwarded to: [Schedule7-Annexe7@tc.gc.ca](mailto:Schedule7-Annexe7@tc.gc.ca) along with the Schedule VII requisition number.

9. Should you have any questions or need further clarification on this matter, do not hesitate to contact Transport Canada toll free at **1-800-333-0371** or 613-998-8616 or email at: [RoadSafetyWebmail@tc.gc.ca](mailto:RoadSafetyWebmail@tc.gc.ca).

### **Importation of Tires**

10. An importer must submit a Schedule VII application/declaration as outlined under Subsection 13(3) of the MVTSR with TC by submitting the application with all required information pertaining to the tire(s) being temporarily imported for exhibition, demonstration, evaluation, testing or special purposes to: [Schedule7-Annexe7@tc.gc.ca](mailto:Schedule7-Annexe7@tc.gc.ca).

### **Authorization**

11. 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 provided for by Item 38 of the Schedule to the *Temporary Importation (Excise Levies and Additional Duties) Regulations*. See paragraph 81 entitled, "Competition Racing Vehicles".

12. TC recognizes that these visitors are importing the vehicles temporarily and Form 13-0132, Vehicle Import Form – Form 1, is not required unless the vehicles will be driven on public roadways.

### **Application**

13. Vehicles, Tires or Equipment for Exhibition – Applies to events where vehicles, tires or equipment of various manufacturers or producers are displayed. Examples of vehicles imported temporarily for exhibition are the Montréal and Toronto auto shows.

14. Vehicles, Tires or Equipment 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.

15. Vehicles, Tires or Equipment 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, *Amendments to Temporary Importation (Tariff Item no. 9993.00.00) Regulations*, under the Cold Weather Testing Program.

16. Schedule VII is available from the Transport Canada Web site at: [www.apps.tc.gc.ca/Saf-Sec-Sur/7/TVIS-SITV/Login.aspx?lang=eng](http://www.apps.tc.gc.ca/Saf-Sec-Sur/7/TVIS-SITV/Login.aspx?lang=eng).

### **GST/HST Relief**

17. Cars, motorcycles, water-borne craft, aircraft, air-cushion vehicles, snow vehicles and other conveyances which are temporarily imported by a non-resident for the purpose of racing are fully exempt from GST/HST for 12 months. Also exempt are repair parts and repair equipment such as tires, wheels, spare parts, tools, portable shop equipment, etc., required to maintain the imported racing vehicle while in Canada as well as trailers and conveyances for moving racing vehicles into and from Canada.

### **Additional Information – Vehicle Imports**

18. For further information on importation of vehicles, see Memorandum D19-12-1, *Importation of Vehicles*.

### **Additional Information – Tire Imports**

19. See Memorandum D19-12-2, *Importation of Tires*, Appendix A, "Exemptions", for information on importation of tires for exhibition, demonstration, evaluation or testing.

**APPENDIX D****CANADIAN FOOD INSPECTION AGENCY (CFIA)  
AUTOMATED IMPORT REFERENCE SYSTEM (AIRS)**

The pest and disease situation around the world is constantly changing and these changes can impact what products are restricted and prohibited. For information regarding the importation of products into Canada, visit the Canadian Food Inspection Agency (CFIA), Automated Import Reference System (AIRS) at <http://inspection.gc.ca/plants/imports/automated-import-reference-system/eng/1300127512994/1300127627409>.

For a complete list of product restrictions and instructions on applying for import permits, visit [www.BeAware.gc.ca](http://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.)  
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.)  
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.)  
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. Use a touch-tone telephone to hear recorded information. If calling during regular business hours - Monday to Friday (except holidays) from 8:00 - 16:00 local time, ask to speak directly to an agent by pressing "0" at any time. If using a rotary-dial phone, you cannot hear the BIS recorded information. However, if calling BIS during regular business hours, the 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

Also visit the CFIA Web site at [www.inspection.gc.ca](http://www.inspection.gc.ca) for complete details on information related to food, animal health, and plant protection.

## APPENDIX E

**CANADA BORDER SERVICES AGENCY (CBSA)  
IECSP CONTACT INFORMATION**

<p><b>Nova Scotia, Newfoundland and Labrador, New Brunswick and Prince Edward Island</b></p> <p>1969 Upper Water Street Purdy's Tower II, 3<sup>rd</sup> floor Halifax NS B3J 3R7</p> <p>Telephone: 902-426-7340 Fax: 902-426-1347 Email: IECSP-PSEIC_HFX@cbsa-asfc.gc.ca</p>	<p><b>Manitoba, Saskatchewan, Alberta and North West Territories</b></p> <p>269 Main Street Room 100, Victory Building Winnipeg MB R3C 1B3</p> <p>Telephone: 204-983-3664 Fax: 204-983-6635 Email: IECSP-PSEIC_WPG@cbsa-asfc.gc.ca</p>
<p><b>Québec City, Quebec</b></p> <p>130 Dalhousie Street Quebec QC G1K 4C4</p> <p>Telephone: 418-648-3881 Fax: 418-649-6259 Email: IECSP-PSEIC_QC@cbsa-asfc.gc.ca</p>	<p><b>Toronto, Niagara-Fort Erie and Windsor-St. Clair</b></p> <p>1980 Matheson Boulevard East P. O. Box 7000, Station "A" Mississauga ON L5A 3A4</p> <p>Telephone: 905-803-5261 Fax: 905-803-5388 Email: IECSP-PSEIC_GTA@cbsa-asfc.gc.ca</p>
<p><b>Montréal, Quebec</b></p> <p>400 Place Youville, Long Room Montréal QC H2Y 2C2</p> <p>Telephone: 514-283-2949 Fax: 514-283-0384 Email: IECSP-PSEIC_MTL@cbsa-asfc.gc.ca</p>	<p><b>British Columbia and Yukon</b></p> <p>333 Dunsmuir Street Vancouver BC V6B 5R4</p> <p>Telephone: 604-666-1294 or 604-775-5379 Cell: 604-834-6404 Fax: 604-666-4470 Email: IECSP-PSEIC_VAN@cbsa-asfc.gc.ca</p>
<p><b>Ottawa, Northern Ontario and Nunavut</b></p> <p>140 Thad Johnson Road Ottawa ON K1V 0R4</p> <p>Telephone: 613-991-1427 Fax: 613-957-8911 Email: IECSP-PSEIC_OTT@cbsa-asfc.gc.ca</p>	<p><b>National Coordinator</b></p> <p>191 Laurier Ave. West Ottawa ON K1A 0L8</p> <p>Telephone: 613-946-0237 Fax: 613-998-5584 Email: IECSP-PSEIC@cbsa-asfc.gc.ca</p>

**FEAR CONTACT INFORMATION**

<p><b>National Coordinator</b></p> <p>191 Laurier Ave. West Ottawa ON K1A 0L8</p> <p>Telephone: 1-613-948-5375 Fax: 1-613-998-5584 E-mail: FEAR-EERA@cbsa-asfc.gc.ca</p>	
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**REFERENCES**

<p><b>ISSUING OFFICE –</b></p> <p>International Events and Convention Services Program International Events Service Planning and Coordination Division</p>	<p><b>HEADQUARTERS FILE –</b></p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Criminal Code</i> <i>Customs Act</i> <i>Customs Tariff Act</i> <i>Excise Act</i> <i>Excise Tax Act</i></p>	<p><b>OTHER REFERENCES –</b></p> <p>D1-2-1, D1-4-1, D1-6-1, D1-7-1, D2-1-1, D2-1-2, D2-1-4, D3-4-2, D4-1-4, D6-2-3, 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, D17-1-10, D17-2-1, D19-7-1, D19-9-2, D19-10-2, D19-10-3, D19-12-1, D19-12-2, D20-1-4, D22-1-1</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>D8-1-2 dated October 5, 2012</p>	

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

