



Ottawa, March 19, 2015

Customs Notice 15-007

Temporary importations using the *2015 Pan American and Parapan American Games Remission Order*

1. The purpose of this notice is to provide information on how to claim the benefits of the [*2015 Pan American and Parapan American Games Remission Order*](#) (hereafter referred to as the Order) for temporarily imported goods. The current notice should be read in conjunction with the Order.
2. The Order outlines the conditions under which the customs duties may be relieved on some goods imported permanently, and temporarily, for exclusive use in connection with the Games. The Order also provides for full or partial relief of the Goods and Services Tax (GST) under certain circumstances. For the purposes of the Order, “goods” do not include alcoholic beverages or tobacco products.

Definitions

3. Qualifying importers are described as follows:

“games family member” means an individual, other than an individual ordinarily resident in Canada, who is the holder of an accreditation issued by the Toronto Organizing Committee for the 2015 Pan American and Parapan American Games (TO2015) and is

(a) an athlete participating in the Games or a coach, judge, team official, support staff member or technical official in the Games; or

(b) a member of the Pan American Sports Organization (PASO), the International Paralympic Committee (IPC), Americas Paralympic Committee (APC), a National Olympic Committee of a country that is participating in the Pan American Games (NOC), a National Paralympic Committee of a country that is participating in the Parapan American Games (NPC), or an international sports federation.

“media accreditation holder” means an individual, other than an individual ordinarily resident in Canada, who holds a media accreditation issued by TO2015 for the purpose of conducting media coverage of the Games.

“media rights holder” means a person that has been granted broadcasting rights in respect of the Games by TO2015, PASO, IPC or APC.

“person” means an individual, a partnership, a corporation, a trust, the estate or succession of a deceased individual, or a body that is a society, a union, a club, an association, a commission or another organization of any kind.

“sponsor” means a person that has been designated by TO2015, PASO, IPC or APC as an official sponsor of the Games.

“supplier” means a person that has been designated by TO2015, PASO, IPC or APC as an official supplier to the Games.

Customs duties and GST relief

4. Remission is granted of customs duties and GST on goods imported temporarily into Canada by a Games family member or a media accreditation holder if the goods are imported for the exclusive use of that member or holder in connection with the Games.
5. Non-residents of Canada who are not GST registrants are granted remission of the customs duties and GST of the value of goods for display, including apparatus to display those goods, imported temporarily into Canada by TO2015, PASO, IPC, APC, an NOC, an NPC, a media rights holder, a sponsor or a supplier, or the agent or representative of any of them, for use exclusively in connection with the Games; equipment imported temporarily

into Canada by TO2015, PASO, IPC, APC, an NOC, an NPC, a media rights holder, a sponsor or a supplier, or the agent or representative of any of them, for use exclusively in connection with the Games; and vehicles for the transport of ten or more persons that are imported temporarily into Canada by TO2015 or a person who acts on its behalf, for use exclusively in connection with the Games.

6. Residents of Canada and non-residents of Canada who are GST registrants are granted full remission of the customs duties and partial remission of the GST at the rate of 1/60 for each month, or portion of a month, of the value of goods for display, including apparatus to display those goods, imported temporarily into Canada by TO2015, PASO, IPC, APC, an NOC, an NPC, a media rights holder, a sponsor or a supplier, or the agent or representative of any of them, for use exclusively in connection with the Games; equipment imported temporarily into Canada by TO2015, PASO, IPC, APC, an NOC, an NPC, a media rights holder, a sponsor or a supplier, or the agent or representative of any of them, for use exclusively in connection with the Games; and vehicles for the transport of ten or more persons that are imported temporarily into Canada by TO2015 or a person who acts on its behalf for use exclusively in connection with the Games.

7. The above-noted remissions of customs duties and GST on the temporary importation of goods are conditional on the goods being exported from Canada, or destroyed under the Canada Border Services Agency (CBSA) supervision at the expense of the importer, on or before December 31, 2015. Importers must provide the CBSA with evidence or information that demonstrates that the importer is entitled to remission under this Order.

Calculation of partial GST relief at 1/60th

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

Documentation

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

10. The following Special Authority codes have been created in the Customs Commercial System (CCS) to provide for full customs duty relief and partial or full GST relief. This number should appear in field 6 of the Form E29B and in field 26 of the Form B3-3

Special Authority codes

Full GST Relief: 14-1273F0003

Partial GST relief at a rate of 1/60th: 14-1273F0002

No GST relief: 14-1273F0001

Additional information

11. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time / except holidays). TTY is also available within Canada: **1-866-335-3237**.