



Ottawa, July 8, 2010

CUSTOMS NOTICE 10-013

Remission of Customs Duties Using the Renewable Fuels Used as Ships' Stores Remission Order

1. This notice is to advise importers that they may be eligible for remission of customs duties on certain fuels imported between 2006 and 2009 due to the passage on April 22, 2010 of the *Renewable Fuels Used as Ships' Stores Remission Order*. This order may be found at <http://gazette.gc.ca>.
2. Importers affected by this order may be aware that the *Ships' Stores Regulations* were amended on June 18, 2009 to add "renewable fuels" to the list of goods eligible for relief from customs duties and excise taxes when imported into Canada as ships' stores for use onboard qualifying conveyances. These amended regulations cover renewable fuels imported from June 18, 2009 onwards. These regulations may be found at <http://gazette.gc.ca>.
3. This Remission Order remits the customs duties collected on similar renewable fuel imported between April 1, 2006 and June 17, 2009 (inclusive).
4. To be eligible under the Order the renewable fuel must:
 - (a) Have been exported either in the same condition in which it was imported or after being processed in Canada, for example mixed or blended with other fuels;
 - (b) Have been placed on board a qualifying conveyance (qualifying conveyances are listed in column I of the schedule to the *Ships' Stores Regulations*), and
 - (c) Have met all the conditions of the *Ships' Stores Regulations* including notes 3 and 10 to column II of the schedule to the Regulations.

5. In addition, the importer:
 - (a) Must file a written claim for remission to the Minister of Public Safety and Emergency Preparedness within two years after the day on which this Order comes into force by submitting a completed Form B2, *Refund Adjustment Request*. The "reason code" for an adjustment request under subsection 74(1)(g) is "RM". Special authority code 10-484 must appear in Field 20;
 - (b) Must provide the Canada Border Services Agency (CBSA) with evidence or information that demonstrates that the importer is entitled to remission under this Order such as an invoice with accompanying receipt of delivery; and
 - (c) Cannot have previously filed a claim for refund or drawback under the *Customs Act* or *Customs Tariff* with respect to the customs duties paid or payable in respect of the renewable fuel in question.
6. For additional information, please contact:

Manager, Manufactured Products Sector
Tariff Division
Post-Border Programs
Programs Branch
Canada Border Services Agency
150 Isabella Street, 8th floor
Ottawa ON K1A 0L8

Telephone: 613-954-6878
Facsimile: 613-952-3971

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