



Ottawa, March 19, 2015

# Customs Notice 15-006

## Permanent 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) when importing goods that will remain in Canada after the Games. 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 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 duty and GST relief

4. The Order provides full customs duty relief on goods with a unit value of \$60 or less on goods imported 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 and are intended for free distribution in connection with the Games.
5. The Order provides full customs duty and GST relief on goods with a unit value of \$60 or less on goods imported into Canada by TO2015 or a Games family member, and are intended for distribution in connection with the Games as gifts or awards to a Games family member, a member, agent or representative of TO2015, an individual who is resident in Canada and is participating in the Games, or an individual who is resident in Canada and is acting in an official capacity in connection with the Games.

6. The Order provides full customs duty on goods imported into Canada by TO2015, if the goods are ancillary to the hosting or staging of the events of the Games or are athletic equipment that is certified by the relevant international sports federation as complying with the international competition standards applicable to the sport for which it is designed and that is required by an athlete exclusively for the purpose of training or competing in the Games and the goods are donated at the conclusion of the Games to a not-for-profit sports club, a sports federation, a registered charity, an educational or other public institution or a municipality, town or city and the goods are not sold or otherwise disposed of within two years after the day on which they are imported.
7. The Order provides full customs duty on clothing imported into Canada, if the clothing is donated to TO2015 by a sponsor or supplier or is provided free of charge to TO2015 or Games volunteers to be worn as uniforms when undertaking their official volunteer duties in connection with the Games and is kept by the individual volunteer recipients following the Games.

## Documentation

8. All permanently imported goods are documented on a Form [B3-3, Canada Customs Coding Form](#).
9. The following Special Authority codes have been created in the Customs Commercial System (CCS) to provide for full customs duty relief and or partial or full GST relief. This number should appear 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

10. 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**.