



Ottawa, May 6, 2015

Customs Notice 15-016

Temporary Importations Using the *FIFA Women's World Cup Canada 2015 Remission Order*

1. The purpose of this notice is to provide information on how to claim the benefits of the [*FIFA Women's World Cup Canada 2015 Remission Order*](#) (the Order) when temporarily importing goods for the 2015 Fédération Internationale de Football Association (FIFA) Women's World Cup.
2. This notice should be read in conjunction with the Order.
3. The Order specifies the conditions under which the customs duties may be relieved on some goods imported temporarily for exclusive use in connection with the 2015 FIFA Women's World Cup. The Order also provides for full or partial relief of the goods and services tax (GST) and harmonized sales tax (HST) under certain circumstances. For the purposes of the Order, "goods" do not include alcoholic beverages or tobacco products.

Definitions

4. The definitions listed in the [*FIFA Women's World Cup Canada 2015 Remission Order*](#) apply to this customs notice.

Customs duties and GST/HST relief

5. Remission is granted of the customs duties, excise taxes and GST/HST on goods imported temporarily into Canada by a 2015 World Cup family member if the goods are imported for the exclusive use of that member in connection with the 2015 World Cup.
6. Remission is granted of the customs duties and a portion of the GST/HST on:
 - (a) goods for display, including apparatus to display those goods, imported temporarily into Canada by the Canadian Soccer Association Incorporated (CSA), the National Organizing Committee for the 2015 World Cup (NOC), FIFA, 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 2015 World Cup; and
 - (b) equipment imported temporarily into Canada by the CSA, the NOC, FIFA, 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 2015 World Cup.
7. Non-residents of Canada who are not GST registrants are granted full remission of the GST/HST on the value of goods under paragraph 6.
8. Residents of Canada and resident and non-resident GST registrants are granted partial remission of the GST/HST on the value of goods under paragraph 6, at the rate of 1/60th payable for each month, or portion of a month, the goods are in Canada. The partial GST payment 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 \$12,000.00 that will be in Canada for four months would be calculated as follows: $((\$12,000 \times 5\%) / 60) \times 4 = \40.00 .

Conditions of Remission

9. The remission of customs duties and GST/HST on the temporary importation of goods or equipment in paragraphs 5, 6, 7 and 8 above is conditional on:

- (a) the goods or equipment being exported from Canada or destroyed under Canada Border Services Agency (CBSA) supervision at the expense of the importer, on or before December 31, 2015;
- (b) the goods or equipment being imported into Canada during the period beginning on November 1, 2014 and ending on July 5, 2015;
- (c) a claim for remission is filed with the CBSA within two years after the goods or equipment were accounted for under the [Customs Act](#);
- (d) the importer provides the CBSA with evidence or information that demonstrates that the importer is entitled to remission under this Order; and
- (e) the amount remitted has not otherwise been rebated, remitted, credited or refunded to any person under the [Financial Administration Act](#) or any other Act of Parliament.

Documentation

10. All temporarily imported goods which are entitled to full relief of the customs duties and GST/HST may be documented on a Form [E29B, Temporary Admission Permit](#). Goods which are only entitled to partial relief of the GST/HST or no relief of the GST/HST are to be documented on a Form [B3-3, Canada Customs Coding Form](#).

11. The following Special Authority codes have been created in the CBSA's Customs Commercial System to provide for full customs duty relief and partial or full GST/HST relief. The applicable code must be entered in field 6 of the Form E29B or field 26 of the Form B3-3 for relief:

- (a) Full GST/HST Relief: 14-680F0003
- (b) Partial GST/HST relief (at a rate of 1/60th payable): 14-680F0002
- (c) No GST/HST relief: 14-680F0001

Additional information

12. 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**.