



Ottawa, May 6, 2015

Customs Notice 15-017

Permanent 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 importing goods that will remain in Canada after 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 permanently 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 duty and GST relief

5. The Order provides full customs duty relief on goods with a unit value of \$60 or less imported 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 if the goods are for free distribution in connection with the 2015 World Cup.
6. The Order provides full customs duty, excise tax, and GST/HST relief on goods with a unit value of \$60 or less imported into Canada by the CSA, the NOC, or a 2015 World Cup family member, which are intended for distribution in connection with the 2015 World Cup as gifts or awards to a:
 - (a) 2015 World Cup family member;
 - (b) a member, agent or representative of the CSA or the NOC;
 - (c) an individual who is resident in Canada and is participating in the 2015 World Cup; or
 - (d) an individual who is resident in Canada and is acting in an official capacity in connection with the 2015 World Cup.
7. The Order provides full customs duty relief on athletic equipment imported into Canada by the CSA or the NOC, if the athletic equipment:
 - (a) is certified by FIFA 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 2015 World Cup;
 - (b) is donated at the conclusion of the 2015 World Cup 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

(c) is not sold or otherwise disposed of within two years after the day on which it is imported.

8. The Order provides full customs duty relief on clothing imported into Canada, if the clothing:

(a) is donated to the CSA or the NOC by a sponsor or supplier;

(b) is provided free of charge to CSA, NOC or 2015 World Cup volunteers to be worn as uniforms when undertaking their official volunteer duties in connection with the 2015 World Cup; and

(c) is kept by the individual volunteer recipients following the 2015 World Cup.

Conditions of Remission

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

(a) the goods or equipment being imported into Canada during the period beginning on November 1, 2014 and ending on July 5, 2015;

(b) a claim for remission is filed with the Canada Border Services Agency (CBSA) within two years after the goods or equipment were accounted for under the [Customs Act](#);

(c) the importer provides the CBSA with evidence or information that demonstrates that the importer is entitled to remission under this Order; and

(d) 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 permanently imported goods 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 full or partial GST/HST relief. The applicable code must be entered in field 26 of the Form [B3-3](#) for relief:

(a) Full GST Relief: 14-680F0003

(b) Partial GST relief (at a rate of 1/60th payable): 14-680F0002

(c) No GST 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**.