



Memorandum D21-3-2

Ottawa, December 11, 2015

Revenue Exemptions Granted for the NATO Common Infrastructure Project

In Brief

1. This document has been updated that reflect organizational changes at the Canadian Joint Operations Command and includes the new contact information of the authorized representative.
2. This document also contains editing revisions which do not affect or change existing policies or procedures and includes changes to the Canada Border Services Agency organizational structure.

The [*NATO Common Infrastructure Project Remission Order*](#) allows the remission of customs duty and excise tax in respect of certain goods used for the NATO Common Infrastructure Project, provided an exemption certificate is completed and signed by an authorized representative.

Guidelines and General Information

Exemption Certificate

1. The exemption certificate required by this [Remission Order](#) shall be in the following general form:

I hereby certify that the articles or goods herein described are for use solely and exclusively in the construction and development of a Canadian component of NATO Common Infrastructure Project, are being paid for out of NATO common funds, and are accordingly exempt from customs duties and Excise tax by authority of Order in Council P.C. 1969-1224, June 17, 1969.

Signed

Authorized Representative

Domestic Purchases

2. Exemption from excise tax shall be effected by means of the Exemption Certificate being placed on all purchase orders or invoices.

Importations

3. (a) To qualify for remission, importations made under the [Remission Order](#) must meet Canada Border Services Agency (CBSA) accounting requirements, and CBSA accounting documents will show the exemption certificate as outlined in this memorandum. The column "Description of Goods" shall be completed as fully as possible, but in the absence of specific details, broad headings such as "electronic communications devices", "industrial robots", etc., will be acceptable. Standard regulations with respect to manifesting and examination shall apply to all such shipments.
- (b) An invoice with the value properly completed shall be furnished if available. Otherwise, bills of lading, shipping tickets and other official Government forms containing relevant information will be accepted provided they include an adequate description of the goods and an indication of their value.

(c) Where immediate possession of the goods referred to in paragraph 3(a) is essential and a formal accounting document cannot be presented for any reason, release may be granted to the importer/owner under [Permission for Special Purposes Form C6](#), without security, upon proper application being made, and conditional upon the proper customs accounting document being presented within a reasonable time.

Customs Procedures

4. All CBSA documents related to goods for which remission has been claimed in accordance with this [Remission Order](#) are to bear the number of this Order in Council (see legislative references).

Signing Authorities, NATO Common Funds

5. The Canadian Joint Operations Command, Canadian Forces Joint Operations Group, Canadian Materiel Support Group, J4Tn, Customs, has been authorized to sign exemption certificates in regard to the NATO Common Infrastructure Project under the provisions of the [Remission Order](#) as outlined in this memorandum. They may be reached by e-mail at DCBSCustoms@forces.gc.ca; by telephone at **1-855-210-5149**; and by fax at **1-800-306-1811**.

Additional Information

6. 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**.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	4582-3
Legislative References	<i>NATO Common Infrastructure Project Remission Order Privileges and Immunities (North Atlantic Treaty Organisation) Act</i>
Other References	Form C6
Superseded Memorandum D	D21-3-2 dated June 1, 1986