



# Memorandum D21-1-1

Ottawa, January 4, 2018

## Customs Privileges for Diplomatic Missions, Consular Posts and Accredited International Organizations (Tariff Item No. 9808.00.00)

### In Brief

This memorandum has been amended to reflect the department name change from “Department of Foreign Affairs, Trade and Development (DFATD)” to “Global Affairs Canada (GAC)” and to provide updated phone numbers for GAC in paragraph 13. Please note a full review of this memorandum will be done at a later date.

This memorandum outlines and explains the customs privileges and exemptions granted to foreign representatives posted to Canada and assigned to diplomatic missions, consular posts, and certain international organizations accredited by the Global Affairs Canada (GAC).

For information on the privileges granted to United Nations representatives (including delegates, deputy delegates, advisers, technical experts and secretaries of delegations), officials of the United Nations and experts of the United Nations, please consult [Memorandum D21-2-1, Revenue Exemptions and Privileges Granted to the United Nations](#).

### Legislation

[Foreign Missions and International Organizations Act](#)

[Financial Administration Act](#) – section 23

[Excise Tax Act](#) – section 1 of Schedule VII

[Customs Diplomatic Privileges Regulations](#) – section 9

[United States Diplomatic and Consular Staff Remission Order](#)

[Diplomatic Motor Vehicle Diversion Remission Order](#) and various related Orders in Council (OIC)

[Customs Tariff](#) – tariff items 9803.00.00, 9805.00.00 and 9808.00.00

## Guidelines and General Information

### Definitions

1. For the purpose of this memorandum, the following definitions apply:

**accredited** – means having received the multiple-entry Acceptance Visa (permanently inserted in the holder’s passport) and, in most cases, an Identity Card issued by the GAC as an indication of the holder’s special status under the [Foreign Missions and International Organizations Act](#).

**agents** – are persons who are authorized to transact business with the CBSA on behalf of the “foreign representative”. An agent is normally a customs broker. The CBSA may refuse to transact business with an agent until the agent produces acceptable written authorization from the “foreign representative”. For further information consult [Memorandum D1-6-1, Authority to Act as Agent](#).

- articles imported for official use** – means articles imported for a use which is consistent with the functions of a diplomatic mission or a consular post. This includes goods imported for “representational use”. Examples include coats of arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles.
- articles imported for personal use** – means goods imported by a “foreign representative” for their own use and the use of their “family”.
- career consular officer** – means any accredited foreign national entrusted to exercise consular functions, including the head of a consular post, consul generals, consuls, vice-consuls and consular agents.
- consular employee** – means any accredited foreign national employed in the administrative or technical service of a “consular post”.
- consular post** – means any office established in Canada in accordance with the [Foreign Missions and International Organizations Act](#) and administered by the head of the consular post, consul general, consul, or vice-consul. The locations of consular posts are available on the [GAC website](#).
- diplomatic agent** – means a foreign national accredited as the head of a “diplomatic mission” or as a member of the diplomatic staff. The head of the mission includes ambassadors, high commissioners and the apostolic nuncio representing their states in Canada.
- diplomatic bags** – means packages bearing visible external marks attesting to their character as diplomatic bags or diplomatic pouches. It includes consular bags or consular pouches.
- diplomatic mission** – means a mission of permanent character representing a sending State to Canada. It includes the building and land used for the purpose of a foreign country’s mission in Canada and is located, without exception, in Ottawa. It is also referred to as an embassy or a high commission. The locations of diplomatic missions are available on the [GAC website](#).
- domestic worker** – means a temporary resident who is admitted to Canada to be employed under a contract which meets the criteria of a Household Domestic Worker Employment Agreement, and who by definition will live and work in the private household during the posting period of the employer.
- family** – means accredited members of a “foreign representative’s” family normally resident in their household.
- first installation** – means a period not to exceed six months after the initial arrival in Canada to take up the diplomatic or consular assignment.
- foreign representative** – means a person from a foreign country posted to Canada and assigned to a “diplomatic mission”, a “consular post”, or to an “international organization” accredited by GAC. The categories of foreign representatives who are accredited by GAC are listed in Appendix A.
- honorary consular officer** – means any citizen or permanent resident of Canada entrusted by a foreign State with the exercise of consular functions, including honorary consuls general, honorary consuls, honorary vice-consuls and honorary consular agents.
- international organization** – means an intergovernmental organization, whether or not established by treaty, of which two or more states are members, and includes an intergovernmental conference in which two or more states participate. A list of accredited international organizations is available on the [GAC website](#).
- motor vehicle(s)** – means any vehicle that is capable of being driven or drawn on roads by any means other than muscular power exclusively, but does not include any vehicle designed to run exclusively on rails.
- representational use** – means goods imported to promote the culture or economy of the sending State represented by the “diplomatic mission” or “consular post”. These goods may include items such as tourism or other promotional material imported for free distribution at a trade show. This privilege only applies where such goods are to be distributed by the “diplomatic mission” or “consular post” and not where the custody of the goods or the responsibility for promotional activities are contracted to a third party.
- service staff** – means an accredited foreign national employed in the domestic service of a “consular post” or “diplomatic mission”.
- suites** – means the personal staff accompanying a diplomatic agent on official business.

**temporary resident** – means a person who is not a resident of Canada and who resides temporarily in Canada for the purpose of employment for a period not exceeding 36 months, as well foreign representatives and their accredited family.

## General

2. For information on the entitlements and conditions under which all temporary residents may import their baggage and motor vehicles without payment of duties consult [Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents](#).
3. Residents of Canada returning from diplomatic postings abroad are not entitled to the privileges of the [Foreign Missions and International Organizations Act](#) or tariff item 9808.00.00. For additional information on the entitlements and conditions under which former residents of Canada, residents of Canada, and Canadian government employees returning to Canada may import personal and household use goods after a minimum residency or absence abroad of one year, please refer to [Memorandum D2-3-2, Former Residents of Canada – Tariff Item No. 9805.00.00](#).

## Persons Eligible to Import Goods Under Tariff Item 9808.00.00

4. Foreign representatives accredited by GAC may import articles for their personal or official use customs duty free under tariff item 9808.00.00 of the [Customs Tariff](#). Their families, suites or servants may also import articles for their personal use under this tariff item. However, in some cases, the benefits of the tariff item are limited to the person's first installation into Canada.
5. Only diplomatic agents of the diplomatic mission can account for goods imported under tariff item 9808.00.00 for the official use of the diplomatic mission.
6. At a consular post, there are two categories of consular officers: career consular officers and honorary consular officers. Only career consular officers are entitled to the benefits of tariff item 9808.00.00. Only career consular officers or agents of the consular post can account for goods imported for the official use of the consular post under tariff item 9808.00.00. For information on the very limited profile of privileges and immunities afforded to honorary consular officers, please consult the GAC's [Guidelines for the Establishment of Consular Posts Headed by Honorary Consular Officers and Appointments of Honorary Consular Officers](#).

## Goods and Services Tax/Harmonized Sales Tax (GST/HST)

7. Imported goods that are classified under tariff item 9808.00.00 are non-taxable for the purposes of the Goods and Services Tax/Harmonized Sales Tax (GST/HST) under section 1 of Schedule VII to the [Excise Tax Act](#).
8. When accounting for imported goods classified under tariff item 9808.00.00, [Form B3-3, Canada Customs Coding Form](#) (refer to, [Memorandum D17-1-10, Coding of Customs Accounting Documents](#)) or Form B15, [Casual Goods Accounting Document](#) (refer to [Memorandum D17-1-3, Casual Importations](#)) must be completed using either GST/HST tax status code 67 or 68 to indicate that the goods are non-taxable. GST/HST tax status code 67 applies to goods imported for the personal use of foreign representatives and their families. GST/HST tax status code 68 applies to goods imported for the official use of diplomatic missions, consular posts (unless the post is headed by an honorary consular officer), and accredited international organizations.

## Other Government Departments

9. The CBSA assists other government departments in controlling the importation of certain goods into Canada. These goods include items such as firearms, ammunition, fireworks, meat and dairy products, animals, plants and plant products, fresh fruit and vegetables, as well as certain food and drug products. This list is not all-incompassing but it provides some examples of goods that are controlled, restricted or prohibited. The CBSA will not release these goods until satisfied that all the import requirements have been met.
10. For example, the CBSA requires that any sand, soil, earth and plant residue be washed from used motor vehicles before they are imported into Canada. All imported motor vehicles other than vehicles entering Canada from the continental United States are referred to the Canadian Food Inspection Agency (CFIA). A fee may be

applicable for the CFIA's services. If the motor vehicle is not adequately clean, the importer will be required to obtain the services of a professional motor vehicle cleaning firm. Additional information is available on the [CFIA website](#).

11. For additional information on the requirements of other government departments consult the CBSA [D Memoranda series D19 – Acts and Regulations of Other Government Departments](#).

### **Acceptance/Identity Card**

12. The GAC issues acceptances and identity cards to foreign representatives assigned to diplomatic missions, consular posts and accredited international organizations.

**Note:** Honorary consular officers do not receive acceptances or identity cards.

13. If at the time of their first installation, the foreign representative has not yet been issued an acceptance or identity card; his or her status must be verified by contacting GAC's [Office of Protocol](#) at 343-203-3018 or 343-203-2983 or 343-203-3021. Hours of service are generally from 9 a.m. to 4 p.m. Eastern Standard Time, Monday to Friday. After regular hours, the status can be verified by contacting [GAC's watch office](#) at 613-996-8885.

14. Appendix A lists the categories of foreign representatives, the alphabetical letter appearing on their acceptance and their identity card, as well as the privileges associated with each category. The foreign representative can be entitled to the benefits of tariff item 9808.00.00 for all of their importations, for the articles imported at the time of their first installation only, or in some cases they are not eligible for any of the benefits of the tariff item. The privileges related to importing goods under tariff item 9808.00.00 are established by the [Foreign Missions and International Organizations Act](#).

15. GAC will only issue an acceptance and identity card to individuals listed in Appendix A, but may sponsor special orders in council for certain international organizations. Individuals not listed in Appendix A may claim the customs duty and tax relief privileges granted under one of these orders in council by having a copy of the order in council available for review by the inspecting border services officer, proper identification and an original letter of recognition signed by the head of the international organization (or other responsible individual). For example the [Privileges and Immunities \(International Labour Organization\) Order](#) conditionally exempts the International Labour Organization from customs duty and excise taxes, as well as the GST/HST, on goods imported for the Organization's official use. Organizations presenting special orders in council may classify their goods under tariff item 9808.00.00.

16. The acceptance is permanently inserted into the holder's foreign passport. In the lower right corner of the acceptance is a unique identifier number that will begin with an alpha prefix C, D, I or J. This is the same alpha prefix that appears on their identity card and is an indicator of the privileges to which the importer is entitled. Those persons whose alpha prefix is D, C, or I are entitled to claim the benefits of tariff item 9808.00.00 at any time. The benefits granted to persons whose alpha prefix is J vary. Please consult Appendix A for more details.

17. Family members are issued personal acceptances and identity cards. The primary card holder does not have to be present for family members to present their acceptances and claim the benefits of tariff item 9808.00.00.

18. The identity card has a colour picture of the holder. On the front of the card, right side centre, there will be an alpha prefix C, D, I or J. The holder's complete unique identifier number will appear on the back of the identity card. Features of the identity cards are available on the [GAC website](#).

19. Foreign representatives assigned to diplomatic missions, consular posts and international organizations at the time of their first installation and for subsequent entries into Canada should present their foreign passport containing their acceptance and may be required to present their identity card. However, identity cards are primarily used for domestic purposes.

## **Examination, Release, Accounting**

### **Goods Imported for Official Use**

20. Goods imported to be used in the operation of the diplomatic mission, consular post, or accredited international organization must be accounted for on a [Form B3-3, Canada Customs Coding Form](#). This includes alcohol for consumption during official functions on the premises of the diplomatic mission, consular post or international organization and the premises of the diplomatic agent. All provincial liquor board requirements must be met.

21. Customs brokers authorized to clear goods on behalf of a diplomatic mission, consular post, or accredited international organization must present an official document indicating their status as an agent of the diplomatic mission, consular post or international organization and authorizing them to account for a specific importation. Generic authorizations are not accepted. For more information on Form B3-3s consult publication [BSF5079, Importing Commercial Goods Into Canada](#).

22. The [Form B3-3](#) must be completed using the diplomatic mission, consular post, or authorized international organization's business number. Business numbers are issued by the Canada Revenue Agency (CRA). For more information or to obtain a business number consult the [CRA website](#) or contact their business window at **1-800-959-5525**. To fulfil the requirements of section 5 of the [Customs Diplomatic Privileges Regulations](#), applications to import goods using Form B3-3 must be accompanied by a Declaration and Approval certificate in the form set out in Appendix B. Where the Form B3-3 is submitted electronically, the importer must retain the certificate, which must be available for review at the request of the inspecting border services officer. The certificate must be an original document unique to the specific importation and not a photocopy or facsimile. The certificate must bear the official diplomatic mission or consular post seal and be approved by the head or other foreign representative of the diplomatic mission or consular post with signing authority. A list of authorized signatories is available on the [GAC website](#).

### **Diplomatic Bags**

23. Diplomatic missions and consular posts are not required to account for the contents of diplomatic bags. The packages constituting the diplomatic bag will bear visible external marks of their character; however, no additional documentation is required. Diplomatic bags must not be opened or detained and are not subject to manual search, electronic scanning or any form of inspection (by x-ray device or other method). Canada reserves the right to apply this privilege on the basis of reciprocity.

24. Correspondence and other official documents imported by international organizations accredited by GAC (either by courier or in sealed bags) are treated the same as diplomatic bags.

25. Couriers presenting diplomatic bags for importation must possess an official document indicating their status as an agent of the diplomatic mission or consular post.

26. If the inspecting border services officer has serious reasons to believe that the diplomatic bag contains correspondence, documents or articles not intended for official use or goods that are prohibited, restricted or controlled, they will inspect the bag. In order to do so, the officer will contact GAC to request the presence at the examination of an authorized representative from the diplomatic mission or consular post concerned. The bag can only be opened in the presence of this individual. If the diplomatic mission or consular post refuses to send a witness or have the bag examined, the diplomatic bag must be returned to its place of origin. Should you need the contact information for all missions and posts, visit the [Foreign Representatives in Canada Web page](#).

27. Additional information is available in [Circular Note No. XDC-0144 of January 28, 2011 entitled Canadian Policy and Practice on the Screening of Diplomatic Bags](#).

28. Diplomatic bags sent to Canada by representatives of Canadian diplomatic missions/consular posts based abroad are not entitled to the benefits and privileges identified in the [Foreign Missions and International Organizations Act](#).

## **Importation of Alcohol for Charitable and Special Representational Events**

29. Diplomatic missions and consular posts are entitled to import alcohol duty and tax free under tariff item 9808.00.00 for special representational events and charitable events that will occur outside their premises provided the importation is pre-approved by GAC's Office of Protocol. The event must be hosted or co-hosted by a diplomatic agent or a career consular officer and all applicable federal and provincial laws must be respected. It should be noted that permits from the appropriate provincial authority may need to be obtained in order to serve alcohol imported duty and tax free, regardless of whether the venue is otherwise licensed to serve alcohol purchased through provincially regulated vendors.

30. The submission to GAC must include:

- (a) the date and location of the event;
- (b) confirmation that, where applicable, the relevant provincial liquor permit has been or will be sought and received from the Provincial Liquor Board;
- (c) the name and title of the career Diplomat or Consular Officer who will be present as host or co-host at the event;
- (d) confirmation that the proceeds of the event are to be donated to a registered Canadian charity, along with the charitable registration number issued by the Canada Revenue Agency (does not apply to special representational events);
- (e) confirmation that the alcohol will not be sold, auctioned off or used as door prizes; and
- (f) confirmation that any alcohol not consumed during the event will be returned to the diplomatic mission or the consular post premises.

31. The application form for imports of alcohol and special events is available on the [GAC website](#).

32. At the time of importation, the alcohol must be specifically consigned to the diplomatic mission or the consular post and not to a third party or an agency. Along with the [Form B3-3](#), commercial invoice, and cargo control document, the person accounting for the shipment must present the original authorization letter issued by GAC. All provincial liquor board requirements must be met.

## **Personal Baggage**

33. In accordance with the Vienna Convention on Diplomatic Relations, diplomatic agents and members of their families are, upon entry into Canada, generally immune from search and seizure of personal baggage. In accordance with the Vienna Convention on Consular Relations, career consular officers (and not honorary consular officers) are, upon entry into Canada, immune from the search and seizure of personal baggage.

34. The border services officer will only inspect personal baggage of foreign representatives who are immune from the search and seizure of personal baggage when there are grounds for presuming that the baggage contains articles that are prohibited, restricted or controlled. Diplomatic agents and career consular officers, members of their families or their authorized representatives must be present when the border services officer conducts the inspection. The border services officer cannot and will not open or examine any papers or documents found in the personal baggage. An example of grounds for conducting an inspection would be where detector dogs indicate the presence of drugs, prohibited food, plant or animal products.

35. As stated in 32, honorary consular officers are not exempt from the search and seizure of personal baggage. Such persons may, however, be charged with the responsibility of transporting consular archives. These archives, when clearly identified as such and distinctly separated from the other private belongings of the honorary consular officer, should be treated as immune from search and seizure. More information regarding the role of honorary consular officers and other related information can be found on the [GAC website](#).

## Household Goods

36. Foreign representatives of the categories listed in Appendix A must declare the importation of those household and personal effects that do not form part of their personal baggage.

37. The foreign representative should prepare a detailed list in duplicate of all goods to be imported, showing the make, model, serial numbers (where applicable), and approximate value of each item. For general household items, a group listing and overall value is sufficient (e.g., kitchen utensils – \$100). The list should be divided into two parts, showing which items are accompanying the owner at the time of first installation and which items are to arrive at a later date as “goods to follow.” When there are “goods to follow”, the list must be detailed enough to avoid any confusion when the shipment arrives, particularly if there are items of significant value. Only goods that were declared and listed as “goods to follow” on the original entry document are eligible for importation under tariff item 9808.00.00.

38. This list should be presented to a border services officer when the foreign representative first presents themselves to the CBSA for entry into Canada, even if no goods are being imported at that time. Instead of a list, [Form B4A, Personal Effects Accounting Document \(list of goods imported goods\)](#) may be used. The border services officer will stamp both copies of the list or the Form B4A, and return one copy to the foreign representative.

39. Goods that do not travel as personal baggage and the “goods to follow” will be released to the foreign representative on presentation of the stamped original list or Form B4A to the border services officer. The officer will initial and date the items being released on the importer’s copy of the list or the Form B4A.

40. Where the foreign representative has a signed and stamped list or Form B4A, an agent can be authorized to clear the goods and the “goods to follow” on their behalf. In addition to the original declaration document, the agent must present a written authorization signed by the foreign representative and clearly referring to the specific importation. Generic authorizations are not accepted.

41. Where the foreign representative fails to present a list or Form B4A when they first present themselves to the CBSA for entry into Canada, they may assign an agent to obtain the initial release of their goods. The duplicate list or Form B4A is required at that time. The agent must present a written authorization signed by the foreign representative clearly referring to the specific importation. Generic authorizations are not accepted. Again, any “goods to follow” must be clearly described. An agent can also be authorized to clear the “goods to follow”.

42. Where household goods arrive in Canada before the foreign representative, an agent can be assigned to obtain the initial release of the goods. A duplicate list or Form B4A of the goods being declared for importation is required at that time. The agent must present a written authorization signed by the foreign representative clearly referring to the specific importation. Generic authorizations are not accepted. Again, any “goods to follow” must be clearly described. An agent can also be authorized to clear the “goods to follow”.

## Goods Other Than “Goods to Follow” Imported for Personal Use

43. Only certain foreign representatives listed in Appendix A may import goods after their first installation into Canada using tariff item 9808.00.00 of the [Customs Tariff](#) by virtue of the [Foreign Missions and International Organizations Act](#) (FMIO). They may at any time while still assigned to the diplomatic mission or consular post, claim the benefits of the tariff item when importing goods or when returning to Canada after having been outside Canada. Goods that do not accompany the foreign representative or their family and are shipped to Canada must be accounted for on a [Form B3-3](#).

44. In the case of shipped goods, as per section 5 of the [Customs Diplomatic Privileges Regulations](#), the [Form B3-3](#) must be accompanied by a declaration and approval certificate in the form set out in Appendix B. Where the Form B3-3 is submitted electronically, the certificate must be available for review at the request of the inspecting border services officer. The certificate must be an original document unique to the specific importation and not a photocopy or facsimile. The certificate must bear the official diplomatic mission or consular post seal and be approved by the head of the diplomatic mission or consular post or other authorized foreign representative. A list of authorized signatories is available on the [GAC website](#).

45. Senior officials, of accredited international organizations, listed in Appendix A are not required to present a certificate. Importations of alcohol for personal use must be in amounts that are reasonable for personal consumption. Former residents of Canada returning from diplomatic postings abroad are not entitled to the privileges of the [FMIO Act](#) and tariff item No. 9808.00.00. In most cases, the provisions of tariff item No. 9805.00.00 are applicable.

### **Goods Imported Under Tariff Item 9803.00.00**

46. Foreign representatives who are not entitled to use tariff item 9808.00.00 except at the time of first installation, may be entitled to the benefits of tariff item 9803.00.00 for all subsequent importations.

47. In addition, household and personal effects imported by members of the administrative and technical staff of all permanent missions representing a Member State to the International Civil Aviation Organization (ICAO) cannot be imported using the benefits of tariff item 9808.00.00. However, as a temporary resident, the importer may be entitled to the privileges granted under tariff item 9803.00.00.

48. For more information on the types of goods which may be imported under this tariff item, and any conditions which must be met, consult [Memorandum D2-1-1, Temporary Importation of Baggage and Conveyances by Non-residents](#).

## **Motor Vehicles**

### **Importation of Personal Motor Vehicles**

49. Foreign representatives of diplomatic missions, consular posts and accredited international organizations may import their personal motor vehicle whether or not the motor vehicle meets Transport Canada's safety standards. Those motor vehicles that do not meet Transport Canada's standards must be exported at the end of the importer's posting or destroyed under CBSA supervision. Those motor vehicles that meet Transport Canada's standards may not be sold or otherwise disposed of in Canada by the importer for a minimum of two years from the date of importation.

50. However, some foreign governments place restrictions on the importation and resale of motor vehicles free of customs duty and taxes by personnel working in Canadian missions abroad. GAC has adopted a policy of reciprocity, the intent of which is to achieve comparable treatment regarding privileges and benefits for Canadian missions abroad and foreign missions in Canada. This means that for importers from certain countries, even though their motor vehicle meets Transport Canada's standards, GAC has established a mandatory retention period of three years after which they cannot sell the motor vehicle unless the importer receives written authorization from GAC's Office of Protocol.

51. GAC's mandatory retention period currently applies to importations of motor vehicles from the following countries: the United Mexican States (Mexico), the Republic of Turkey, the Kingdom of Morocco, the Hellenic Republic (Greece), the Federal Republic of Brazil, the Islamic Republic of Iran, the State of Israel, the Republic of Tunisia, the People's Republic of Bangladesh, the Co-operative Republic of Guyana, the Republic of Columbia, and Switzerland.

52. As per section 6 of the [Customs Diplomatic Privileges Regulations](#), an original declaration and approval certificate signed by the importer and the head or authorized person of the diplomatic mission, consular post or accredited international organization must be presented at the time of importation. The declaration and approval certificate must be in the form set out in Appendix C and bear the official diplomatic mission/consular post seal, or be on the international organization's letterhead. A list of authorized signatories is available on the [GAC website](#).

53. Where the vehicle does not meet Transport Canada standards, the importer also has to obtain written authorization from GAC's Office of Protocol to temporarily import the motor vehicle. The original written authorization from GAC must be presented to the border services officer at the time the vehicle is imported into Canada. The authorization will be on GAC's letterhead, and the Office of Protocol seal will appear at the bottom right-hand side of the last page. The Chief of Protocol or the person designated by him or her will initial the Office of Protocol seal.

54. The motor vehicles are not required to be registered in Transport Canada's Registrar of Imported Vehicles (RIV) program.

55. The motor vehicle must be documented on a [Vehicle Import Form – Form 1](#). This form must be completed online; print three copies to present to the provincial motor vehicle licensing bureau to obtain a Canadian licence plate.

56. In the portion of the Form 1 labelled "Notice to Provincial/Territorial Licence Authority K-22", the border services officer will indicate one of the following disposal restrictions depending on whether the motor vehicle meets Transport Canada's standards:

(a) that the motor vehicle may not be sold or disposed of in Canada at any time without authorization from the CBSA; or

(b) that the motor vehicle may not be sold or disposed of in Canada on or before a date specified by the border services officer. That date will be at least two years from the date of entry into Canada.

57. Option 1 applies when the motor vehicle does not meet Transport Canada's standards and where GAC has placed restrictions on importations from certain countries (see paragraph X). Option 2 applies where the vehicle meets Transport Canada's standards.

58. CBSA [Memorandum D19-12-1, Importation of Vehicles](#), contains additional information on importing a vehicle into Canada.

### **Sale of Imported Motor Vehicles**

59. If before the two-year retention period is passed, individuals would like to sell their imported, Transport Canada compliant motor vehicle, they are required to pay any customs duty and taxes owing. The motor vehicle must be entered into Transport Canada's [Registrar of Imported Vehicles \(RIV\)](#) program.

60. To pay any customs duties and excise taxes owing, the foreign representative or their agent must present the *Vehicle Import Form – Form 1* completed at the time of importation to the nearest [CBSA office](#). If the vehicle is admissible for permanent importation, the CBSA office will collect any customs duties owing and issue a replacement Form 1 removing the disposal restrictions and registering the vehicle into the RIV program.

61. Selling a used vehicle is handled through the provincial motor vehicle licensing bureau. After the vehicle has entered the RIV program and, if necessary, been modified to meet Canadian road safety standards, the importer may then present the replacement Form 1 to the licensing bureau and transfer ownership. At that time the licensing bureau will issue new licence plates and collect the GST/HST owing.

62. Individuals who would like to sell their Transport Canada compliant motor vehicle after the two-year retention period are not required to pay any customs duty and taxes. However, the motor vehicle must still be entered into Transport Canada's RIV program and, if necessary, modified to meet Canadian road safety standards before being sold. As in the case of vehicles sold prior to the end of the mandatory two year retention period, the foreign representative or their agent must present the *Vehicle Import Form – Form 1* completed at the time of importation to the nearest [CBSA office](#).

63. If after the two-year retention period, individuals would like to sell their Transport Canada non-compliant motor vehicle, they must first ensure that the motor vehicle is considered admissible for permanent importation into Canada. Vehicles manufactured for any market other than the North American market are not admissible for permanent importation into Canada. As well, some models manufactured for the North American market are not admissible. In some instances it is not possible to modify a vehicle to meet Transport Canada standards. To determine admissibility and/or what modifications a vehicle may require please consult the RIV program. Individuals are not required to pay any customs duty and taxes. However, if the motor vehicle is admissible for permanent importation, it must be entered into Transport Canada's RIV program and, where necessary, modified to meet Canadian road safety standards before it can be sold and the title changed. As in the previous cases, the foreign representative or their agent must present the *Vehicle Import Form – Form 1* completed at the time of importation to the nearest [CBSA office](#).

64. If the vehicle has been imported from one of the countries listed in paragraph 51, the importer cannot sell the motor vehicle unless they receive written authorization from GAC's Office of Protocol. In this case the original Form 1 and the authorization letter issued by GAC must be presented to the local [CBSA office](#) to receive authorization from the CBSA to permanently import the vehicle into Canada. The CBSA will issue the importer a new Form 1 without restrictions.

**Note:** If before the expiration of the two-year retention period, the importer dies or is posted outside Canada, on the written recommendation of GAC's Office of Protocol, the CBSA may waive the requirement to pay the customs duty and taxes.

### **Motor Vehicles Purchased in Canada Through a Dealership**

65. Only the person who paid the customs duty and taxes on an imported motor vehicle can claim a refund of the customs duty. In this case, as the importer of record, only the dealership which has sold the motor vehicle to a foreign representative who is entitled to duty-free privileges can apply for a refund.

66. Motor vehicles imported under Canada's various free trade agreements are generally customs duty-free and therefore no customs duty can be refunded.

67. Diplomatic agents, career consular officers and consular staff are not subject to the domestic excise taxes, which includes the GST/HST, the Green Levy and the \$100 air conditioner tax.

68. Where the purchaser believes the dealership has incorrectly passed on the costs of the customs duties and/or the excise taxes to them they should discuss this with the dealership.

### **Personal Parcels Sent Through the Mail or Couriered to Canada**

69. International parcel post mail is received by Canada Post and directed to the CBSA for primary screening and the calculation of duties and taxes. The sender or exporter must clearly indicate on the parcel the name of the diplomatic mission, consular post or accredited international organization as well as the name and title of the foreign representative entitled to duty-free privileges so that CBSA officials can recognize the parcel's duty-free status.

70. When the parcel is delivered a Form E14, *CBSA Postal Import Form*, issued by Canada Post, will be attached to the outside of the package indicating the duties and taxes payable on the goods. In cases where duties and taxes have been assessed in error, and/or the recipient does not agree with the assessment, the CBSA offers two options:

(a) After paying the duties and taxes owing, importers may request a refund by completing the reverse side of the Form E14, attaching a copy of their identity card and submitting the claim to a Casual Refund Centre for processing (addresses identified on the Form E14).

(b) The individual can refuse delivery by completing field 22 of the Form E14 labelled "Appeal (Return to the CBSA)", and providing a telephone number. A CBSA official will contact the individual to discuss the reason for the appeal and once the eligibility for tariff item 9808.00.00 is substantiated will make arrangements for delivery.

71. In the case of goods shipped by courier, so that they can account for the goods correctly, the courier company must be provided with the name of the diplomatic mission, consular post or accredited international organization as well as the name and title of the foreign representative entitled to duty-free privileges. Where the recipient believes duties and taxes have been assessed in error they should discuss this with the courier company.

### **Refunds**

72. In cases where the importer has been required to pay customs duties and taxes on goods which were entitled to relief, the importer or their agent must complete either a [Form B2, Canada Customs – Adjustment Request](#) or a [Form B2G, CBSA Informal Adjustment Request](#) in order to obtain a refund. The form used depends on the original accounting document. The Form B2 is completed to adjust a Form B3-3 accounting entry while the Form B2G is completed to adjust an entry documented on a Form B15.

## Taipei Economic and Cultural Offices Remission Order

73. The exemption from duties and taxes provided to the Taipei Economic and Cultural Office (TECO) is provided by the Taipei Economic and Cultural Offices Remission Order (P.C. 1994 568 dated April 14, 1994). Goods imported by TECO personnel will be accounted for on a [Form B3-3, Canada Customs Coding Form](#). In field 27, the goods are classified in chapters 1 to 97 of the [Customs Tariff](#) and special authorization code 94-05686 appears in field 26.

### Additional information

74. 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**.

75. To obtain more information regarding the status of an office or individual seeking to exercise customs privileges, please consult the appropriate officer with the Privileges and Immunities unit of the [Office of Protocol](#) (GAC).

## Appendix A

### Categories of Persons who are Entitled to the Privileges of Importing Goods Customs Duty-free and Tax-free Under Tariff Item No. 9808.00.00

Categories of Eligible Persons	Privileges (see Legend)	Type of Acceptance and Identity Card
Diplomatic agents and their families	1	D
Members of the administrative and technical staff of the Embassy of the United States of America who are not citizens or permanent residents of Canada and their families	1	D
Representatives of a Member State to the International Civil Aviation Organization (ICAO) including permanent representatives, alternate representatives, advisers and technical experts and their families	1	I
Senior officials of the following international organizations and their families:  COL – Commonwealth of Learning COSPAS-SARSAT – International Satellite System for Search and Rescue EU – Office of the European Union in Montreal EGMONT Secretariat – Secretariat of the Egmont Group of Financial Intelligence Units IAEA – International Atomic Energy Agency ICAO – International Civil Aviation Organization INWEH – United Nations University/International Network on Water, Environment and Health NACEC – North American Commission for Environmental Cooperation NAFO – Northwest Atlantic Fisheries Organization UIS – UNESCO Institute for Statistics UNEP – United Nations Environment Programme (Multilateral Fund for the Implementation of the Montréal Protocol Secretariat) UNEP/SCBD – Secretariat of the Convention on Biological Diversity UNHCR – Office of the United Nations High Commissioner for Refugees	1	I
Members of the service staff of all diplomatic missions and consular posts, and their families	4	J
Domestic workers in diplomatic or consular households	4	J
Consular employees and their families	2	J
Domestic workers to career consular officers	4	J
Members of the administrative staff employed in a permanent mission to the International Civil Aviation Organization (ICAO)	2	J
Members of the service staff employed in a permanent mission to the International Civil Aviation Organization (ICAO)	4	J

Categories of Eligible Persons	Privileges (see Legend)	Type of Acceptance and Identity Card
<p>Officials of the following international organizations and their families:</p> <p>COL – Commonwealth of Learning            COSPAS-SARSAT – International Satellite System for Search and Rescue EU – Office of the European Union in Montreal            EGMONT Secretariat – Secretariat of the Egmont Group of Financial Intelligence Units            IAEA – International Atomic Energy Agency ICAO – International Civil Aviation Organization            IEPF – Institut de l'énergie et de l'environnement de la Francophonie IICA – Inter-American Institute for Cooperation on Agriculture            INWEH – United Nations University/International Network on Water, Environment and Health            NACEC – North American Commission for Environmental Cooperation NAFO – Northwest Atlantic Fisheries Organization            NPAFC – North Pacific Anadromous Fish Commission PICES – North Pacific Marine Science Organization UIS – UNESCO Institute for Statistics            UNEP – United Nations Environment Programme (Multilateral Fund for the Implementation of the Montréal Protocol Secretariat)            UNEP/SCBD – Secretariat of the Convention on Biological Diversity UNHCR – Office of the United Nations High Commissioner for Refugees</p>	3	J

### Legend

1. At all times, exempt from customs duties and taxes on goods (including alcoholic beverages and tobacco products) imported for official or personal use (tariff item 9808.00.00).
2. At the time of first installation only, exempt from customs duties and taxes on articles imported for official or personal use, including alcoholic beverages and tobacco products, under tariff item 9808.00.00. Subsequent to first installation, goods may be eligible under tariff item 9803.00.00 (customs duty and tax-free). Any concerns regarding the eligibility of such persons to import any item duty and tax free, or the quantity of certain items being imported, should be directed to the GAC Office of Protocol.
3. At the time of first installation only, exempt from customs duties and taxes on articles imported for official or personal use, excluding alcoholic beverages and tobacco products\*, under tariff item 9808.00.00. However, alcoholic beverages and tobacco products may be eligible under tariff item 9803.00.00 (customs duty and tax-free) Subsequent to first installation, goods including alcohol and tobacco may be eligible under tariff item 9803.00.00 (customs duty and tax-free). Please not however that there may be certain variations from organization to organization. Any concerns regarding the eligibility of such persons to import any item duty and tax free, or the quantity of certain items being imported, should be directed to the GAC Office of Protocol.
4. Not entitled to any customs duty and tax relief privileges under 9808.00.00. However, the goods may be eligible under tariff item 9803.00.00 (customs duty and tax-free).

## Appendix B

### Declaration and Approval Certificate for the Importation of Goods Other Than Motor Vehicles – Diplomatic Missions and Consular Posts

**Note:** For goods (other than motor vehicles) imported by foreign representatives posted to accredited international organizations in Canada this certificate is not required.

I certify that the imported goods described in this certificate or invoice No. \_\_\_\_\_ are for my personal, family and/or official use. I am aware that the goods may not be sold or otherwise disposed of in Canada within a period of one year from the date of importation, except on payment of customs duties and taxes as applicable on the appraised value of the goods at the time of sale. If for any reason it becomes necessary to sell or dispose of these goods within one year of the date of importation, I undertake to notify the closest CBSA office and pay the customs duties and taxes owing.

[Insert or attach a description of the goods including serial numbers and model numbers where applicable, and the statement: “Goods for official use at the Embassy of (insert name of country).”]

Name of foreign representative:

Title:

Diplomatic mission/consular post:

Signature:

Date:

I approve this importation

Name of head, diplomatic mission/consular post  
or name and title of person authorized to sign:

Signature:

Date:

## Appendix C

### **Declaration and Approval Certificate for the Importation of Motor Vehicles – Diplomatic Missions, Consular Posts and Accredited International Organizations**

I certify that the imported motor vehicle described in this certificate or sales invoice No. \_\_ is being imported for my personal, family and/or official use and not for sale. I am aware that the motor vehicle may not be sold or otherwise disposed of in Canada within a period of two years from the date of importation, except where the customs duties and taxes waived at the time of importation are paid based on the appraised value of the motor vehicle at the time of sale. If for any reason it becomes necessary to sell or dispose of this vehicle within two years of the date of importation, I will advise the closest CBSA office and pay the customs duties and taxes owing.

[Where a sales invoice is not attached insert description of motor vehicle including make, model, Vehicle Identification Number (VIN) and colour.]

Name of foreign representative:

Title:

Diplomatic mission/consular post/international organization:

Signature:

Date:

I approve this importation

Name of head, diplomatic mission/consular post,  
senior official of international organization,  
or name and title of person authorized to sign:

Signature:

Date:

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	H.S. 9808.00
<b>Legislative References</b>	<a href="#"><i>Customs Tariff</i></a> <a href="#"><i>Foreign Missions and International Organizations Act</i></a> <a href="#"><i>Financial Administration Act</i></a> <a href="#"><i>Excise Tax Act</i></a> <a href="#"><i>Customs Diplomatic Privileges Regulations</i></a> <a href="#"><i>United States Diplomatic and Consular Staff Remission Order</i></a> <a href="#"><i>Diplomatic Motor Vehicle Diversion Remission Order</i></a> <a href="#"><i>Privileges and Immunities (International Labour Organization) Order</i></a>
<b>Other References</b>	<a href="#">D1-6-1</a> , <a href="#">D2-1-1</a> , <a href="#">D2-3-2</a> , <a href="#">D19 series</a> particularly <a href="#">D19-12-1</a> , <a href="#">D21-2-1</a>
<b>Superseded Memorandum D</b>	D21-1-1 dated April 28, 2016